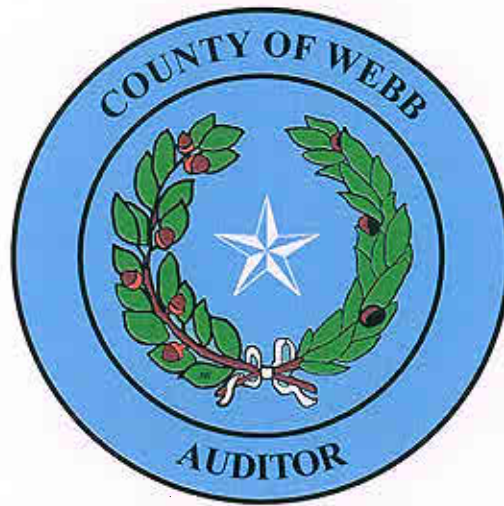


COMPREHENSIVE ANNUAL FINANCIAL REPORT

Webb County, Texas
For the Fiscal Year Ended September 30, 2007



Leo Flores
Webb County Auditor

**Comprehensive Annual Financial Report
of Webb County, Texas
For The Fiscal Year Ended, September 30, 2007**

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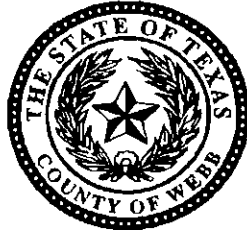
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LEO FLORES
Webb County Auditor

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March 31, 2008

Hon. County Judge and Commissioners
Hon. Auditors Board of District Judges

Texas Local Government Code, 114.025, requires that the County Auditor publish within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with Generally Accepted Auditing Standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) of the County of Webb for the fiscal year ended September 30, 2007.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. To provide a reasonable basis for making these representations, County management has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements. As management, we assert, to the best of our knowledge and belief, that this financial report is complete and reliable in all material respects.

The firm of Garza, Martinez & Co., L.L.P., an independent certified public accounting firm has audited the County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2007, are free of material misstatements. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended September 30, 2007, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Additionally, the independent audit of the basic financial statements of the County was part of a broader federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair representation of the financial statements but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on

internal controls and legal requirements involving the administration of federal awards. These reports are available in the County's separately issued Single Audit report.

GAAP requires management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. MD&A can be found immediately following the independent auditor's report.

COUNTY GOVERNMENT OVERVIEW

The County of Webb was created in 1848 as a political subdivision of the State of Texas. It is located in the southwest part of the state along the Rio Grande River bordering Mexico. It occupies 3,366 square miles of land area, making it the 5th largest county in the State. The County operates under judicial and administrative powers explicitly afforded counties by the State Constitution and by State Statutes. It is governed by a County Judge and four (4) County Commissioners.

The Child Welfare Unit and the Community Action Agency (CAA) are County components that operate with advisory boards. Operational authority, however, remains with Commissioner's Court. Both units are included in the Special Revenue Funds section. The Child Welfare Unit is funded by the state and provides child protective services. CAA is funded by Federal and State Grants and by County contributions and provides health and welfare services for the needy.

FINANCIAL POLICIES AND LONG-TERM FINANCIAL PLANNING

The County continued to enjoy a favorable financial environment during the fiscal year ended September 30, 2007. The growth of the community and available resources are always considered when Commissioners Court appropriates funds for community related services.

Current long-term financial planning policies of the County are:

- Control, maintain, and monitor expenditures so they do not exceed resources;
- Monitor department expenditures so they stay within their allocated budget;
- Implement technological solutions to improve operations;
- Provide an equitable justice system that is responsive to the needs of the County;
- Promote efficiency and effectiveness in delivering services to constituents;
- Encourage flexibility and accountability in all offices and departments;
- Promote diversity in the workforce; and
- Maintain a General Fund balance at no less than 15% of the annual budget.

MAJOR INITIATIVES

The Economic Development Department actively pursues funding via federal and state grants and via inter-local agreements with other governmental entities. Focus is primarily on quality of life issues for communities in rural areas that are under-developed settlements with no access to utilities or potable water. The Economic Development Department acquires grants tailored to strengthen areas of law enforcement, child development programs, and to support affordable housing programs.

ACCOUNTING SYSTEM

Webb County uses a modified accrual basis of accounting to account for all governmental fund types. Revenues are recorded when they become available and are measured in exact amounts. Liabilities are incurred through the use of a purchase order system and recorded in the general ledger as encumbrances when a purchase order is issued. Encumbrances are later recorded as expenditures when payment is disbursed. Encumbrances outstanding at the end of a year are carried forward to the next fiscal year. Accounts of the county are organized on the basis of funds and account groups. Each is considered a separate accounting entity (fund) and reported with a set of revenues and expenditures. Resources generated from governmental entities are allocated to and accounted for in individual funds according to the intended purpose.

Governmental Accounting Standards Board (GASB) issued Statement No. 34 which establishes a new financial reporting model for state and local governments. The new model requires that, at a minimum, the basic financial statements of a government will include: (1) MD&A as a component of required supplementary information; (2) both government-wide financial statements and fund financial statements; (3) notes to the financial statements; and (4) supplementary information other than MD&A. The CAFR will still need to include appropriate combining and individual fund statements and schedules as part of the financial section, as well as separate introductory and statistical sections.

The implementation of GASB Statement No. 34 was mandated for Webb County as phase 2 which includes governments with total annual revenues of \$10 million or more but less than \$100 million for periods beginning after June 15, 2002. GASB Statement No. 34 also set the retroactive reporting of major networks and subsystems of general infrastructure assets in phase 2 for years beginning after June 15, 2006. Finally, a component unit must implement GASB Statement 34 no later than its primary government, regardless of the amount of the component unit's own total revenues. Webb County was not required to implement GASB 34 until September 30, 2003, but the requirements were implemented as of fiscal year ended September 30, 2002.

BUDGETARY CONTROLS

As the budget officer, the County Judge submits a budget to Commissioners Court in a manner prescribed by state statute. The court can adopt the budget as submitted or propose changes that will require a majority vote of the court to get adopted. The county's fiscal year begins October 1st and ends September 30th, but a different fiscal year period for a department may be prescribed by its funding source. Oversight authority and responsibility for county funds rests with Commissioners Court. Fiscal activity is recorded on one mainframe computer that county departments utilize to prepare monthly reports as required by law. The County Auditor has access to the budgetary accounting program and monitors balances before approving disbursements. The Auditor provides a monthly reports to Commissioners Court and to the Auditor's Board of District Judges.

CASH MANAGEMENT

County funds are placed on deposit at the officially designated County depository. The County Treasurer has statutory custody, accountability, and investment authority, pursuant to investment policies, of all monies received by the county.

DEBT ADMINISTRATION

The County's property tax rate for the calendar year ending December 31, 2007 was \$.420055 per \$100 of assessed value. The debt service portion of the tax rate is \$.058541 and is used to service principal and interest payments on certificates of obligation, general obligation bonds, and equipment lease/purchase obligations.

Debt payments for FY 2006-2007 Governmental Funds totaled \$7,369,749. Principal payments on bonds and certificates of obligation were \$3,851,927; interest and other charges totaled \$3,275,317; lease payments on equipment notes totaled \$83,043; and \$150,403 was paid on the LoanSTAR energy savings note.

Debt payments for FY 2006-2007 Enterprise Funds totaled \$578,037, of which \$228,073 were principal payments and \$349,964 were interest payments.

INTERNAL CONTROLS

Internal controls are the single most important element in the accounting system to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition and that financial records are reliable for preparing financial statements and maintaining accountability of assets. The concept of reasonable assurance recognizes that the cost of internal controls is no greater than the benefit to be derived and that the amount of such costs versus the benefits is based on estimates and decisions made by management. The County's internal controls are regularly examined and changes are adopted when necessary to maintain their effectiveness in safeguarding public funds and assets.

ADMINISTRATIVE SERVICES

Administrative Services administers employee health and life insurance benefits, workers compensation benefits, IRS section 125 Cafeteria Plan, COBRA plan benefits, and Property Casualty and Liability Insurance. There are safety programs to help reduce workers compensation claims and liability exposures. The month of May is recognized as "Health & Safety Month" with training courses in CPR and first aid, health fairs, video presentations about safety in the workplace, and a conference addressing personnel and liability issues. The director employs the services of insurance professionals to better meet the needs of the County. Case management is contracted to an outside entity to contain costs and to encourage employee rehabilitation. Periodic reports on loss control and loss occurrence are provided to Commissioners Court by the Administrative Services director.

PROPRIETARY OPERATIONS

Proprietary Fund types are organized to be self-supporting through user charges of outside parties (Enterprise Fund) or through other departments or agencies primarily within the governing unit (Internal Service Funds). The Webb County Water Utility Fund was initiated in August 1993 as an Enterprise Fund. The County purchased the Rio Bravo Water Plant from the original developer for \$272,908 with funds provided by a grant from the Texas Department of Housing and Community Affairs. Special legislation was passed by the State of Texas to statutorily allow the County to operate a water utility system, making it the first County in the state to do so. The Webb County Health Benefits Fund and the Webb County Worker's Compensation Reserve Fund are Internal Service Funds.

FIDUCIARY OPERATIONS

Trust and Agency Funds used to record assets held by the County in a trustee capacity or as an agent for others are included in the fiduciary grouping. Webb County has two Fiduciary Trust Funds, one Pension (and Other Employee Benefit) Trust Fund and seven Agency Funds which include the District Clerk Fund (Escrow), the County Clerk Fund (Escrow), the Tax Assessor-Collector Fund, the Sheriff Inmate Fund, the District Attorney Hot Check Processing Fund, the District Attorney Pool Forfeiture Fund, and the Cash Bonds Fund.

THE COMMUNITY AND THE ECONOMY

At the center of the primary trade route connecting Canada, the United States and Mexico, the City of Laredo (county seat) offers markets, business opportunities and profit potential which business and industry cannot find anywhere else. Laredo has an annual average of 320 sunny days, mild winters and high summer daytime temperatures with low humidity. Laredo is the U.S. principal port of entry into Mexico, located at the southern most end of IH 35, 154 miles of San Antonio, 145 miles west of the Gulf Coast and 147 miles north of Monterrey, Mexico.

In the 1900's Laredo's population grew three times faster than the State; it created new jobs at a rate twice as fast as the State; and it outpaced the State in terms of per capita income growth. Since the implementation of NAFTA (1994), trade between the U.S. and Mexico has increased by 200 percent. Laredo's port of entry accounts for one third of U.S.-Mexico overland (truck and rail) merchandise trade. Laredo stands today as one of the fastest growing cities in the country and the largest land port on the United States-Mexico border. New businesses continue to make Laredo their home, capitalizing on the thriving markets on both sides of the border.

At Texas A&M International University, a \$49.5 million building expansion is under construction and will increase campus facilities by sixty percent to meet the demands of the growing student population. A fifth international bridge is close to getting a presidential permit for construction in south Laredo. The Laredo Entertainment Center, home to professional ice hockey, has had overwhelming success. Laredo is the seat of a new Catholic Diocese that covers seven counties (11,000 square miles) headquartered at the historic San Agustin Cathedral in downtown Laredo.

CERTIFICATE OF ACHIEVEMENT

Webb County was awarded a “*Certificate of Achievement for Excellence in Financial Reporting*” by the Government Finance Officers Association of the United States and Canada (GFOA) for its Comprehensive Annual Financial Report for the year ended September 30, 2006. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards for preparation of government financial reports.

To be honored with the Certificate of Achievement award, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. The report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Webb County has received a Certificate of Achievement for the last sixteen consecutive years (1991 thru 2006). This year’s Comprehensive Annual Financial Report was also prepared to meet with the requirements of the Certificate of Achievement program and will be submitted to GFOA for that consideration.

ACKNOWLEDGEMENTS

Clearly, preparing a report of this dimension is not an easy task. The successful completion could not have been possible without the hard work, dedication, and long hours willingly given by the entire County Auditor’s staff. Personal and special appreciation is extended to each of them and most notably to Chief Deputy Auditor Rafael Perez. Particular appreciation is also extended to all county officials for their cooperation, particularly to the County Judge and Commissioners. In addition, very sincere and grateful appreciation is extended to the Auditor’s Board of District Judges for the leadership role they provide and for supporting the goals and mission of the office of the Webb County Auditor.

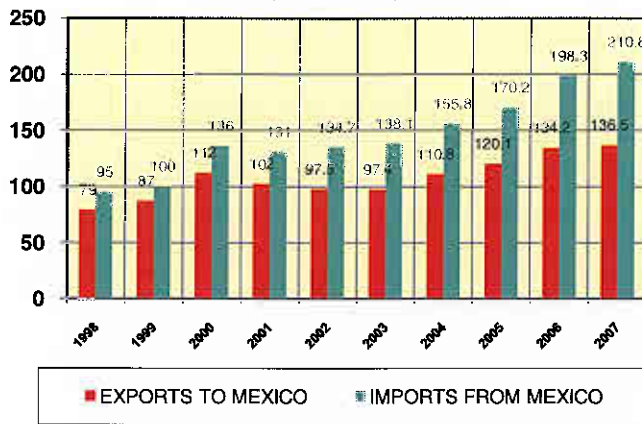
Respectfully submitted,



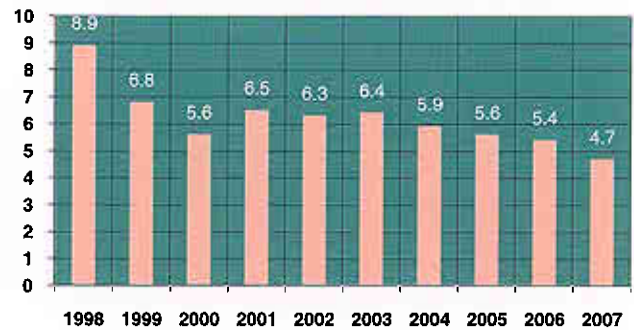
Leo Flores
Webb County Auditor

WEBB COUNTY'S BUSINESS BAROMETER

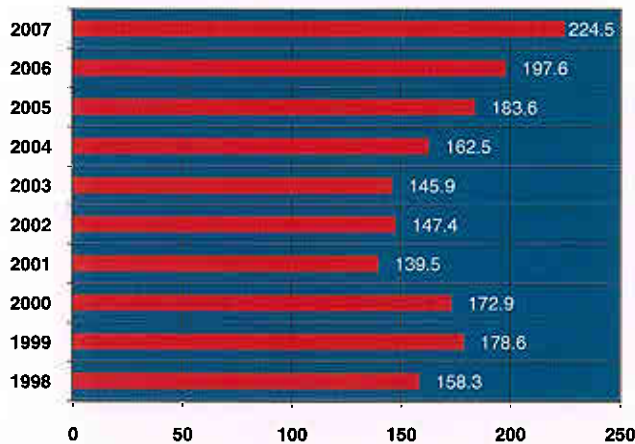
U.S. / MEXICO TRADE
(\$ BILLIONS)



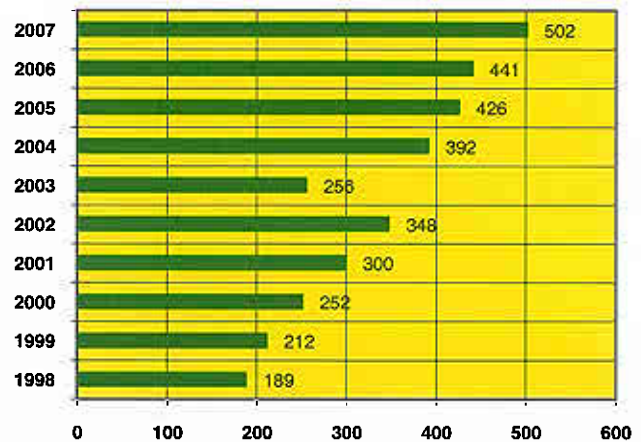
UNEMPLOYMENT RATE



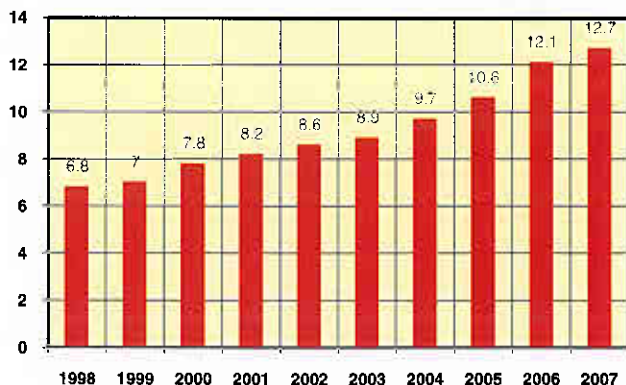
AIRLINE PASSENGERS
(THOUSANDS)



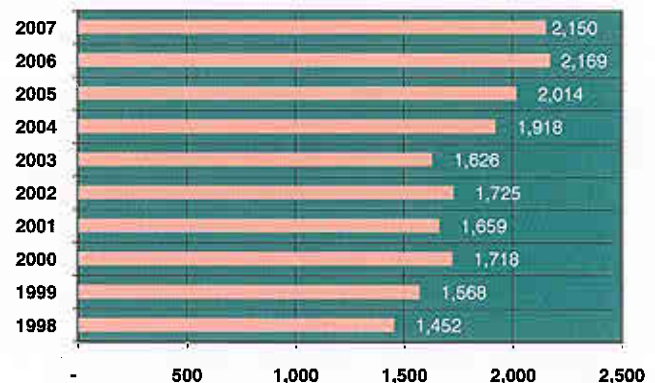
TOTAL BUILDING PERMITS
(\$ MILLIONS)



WEBB COUNTY SALES TAX REBATES



TRUCK SHIPMENTS THROUGH LAREDO
LOADED SHIPMENTS IN THOUSANDS



SOURCE: LAREDO DEVELOPMENT FOUNDATION



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Certificate of Achievement for Excellence in Financial Reporting

Presented to

Webb County
Texas

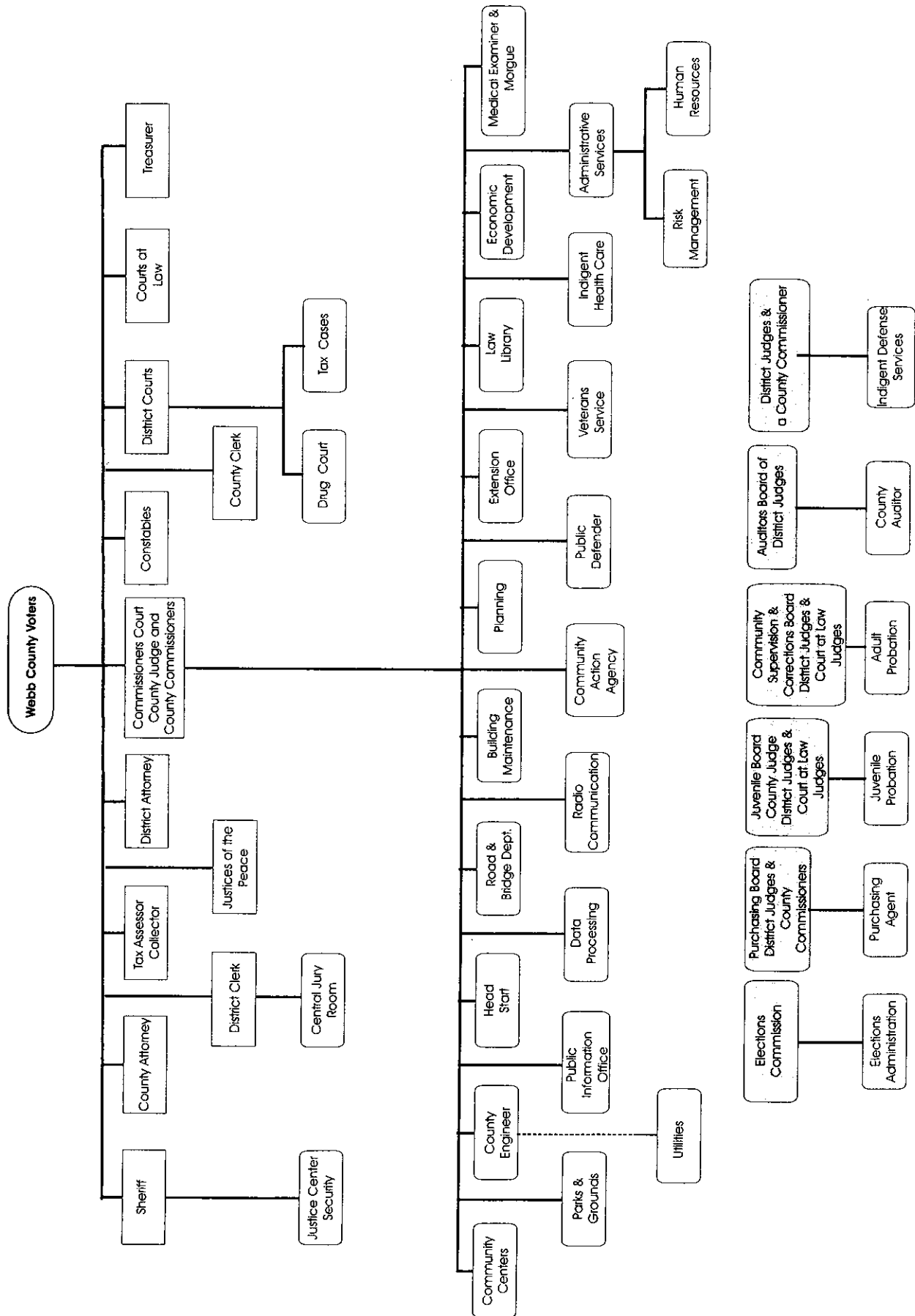
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2006

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director



WEBB COUNTY OFFICIALS

COMMISSIONERS COURT

Valdez, Daniel
Sciaraffa, Francisco J.
Tijerina, Rosaura
Garza, Gerardo A.
Martinez, Sergio

County Judge
Commissioner Precinct 1
Commissioner Precinct 2
Commissioner Precinct 3
Commissioner Precinct 4

COURTS OF LAW

Ender, Elma T. Salinas
Gallego, Paul
Garcia, Alfredo, Jr.
Garza, Jesus
Hale, Oscar J., Jr.
Liendo, Hector J.
Liendo, Oscar R.
Lopez, Jose A.
Martinez, Oscar Omar
Morales, Alvino "Ben"
Rangel, Ricardo
Vasquez, Raul
Veliz, Ramiro, Jr.

341st. Judicial District Judge
Cluster Court Judge
Justice Of The Peace Precinct 3
County Court At Law II Judge
406th. Judicial District Judge
Justice Of The Peace Precinct 1 Place 1
Justice Of The Peace Precinct 1 Place 2
49th. Judicial District Judge
Justice Of The Peace Precinct 4
County Court At Law I Judge
Justice Of The Peace Precinct 2 Place 2
111th. Judicial District Judge
Justice Of The Peace Precinct 2 Place 1

ELECTED OFFICIALS

Barrera, Patricia A.
Flores, Rick
Gutierrez, Manuel
Ibarra, Margie Ramirez
Juarez, Agustin M. "Tino"
Munoz, Annette
Perales, Delia
Ramirez, J. Homero
Reyes, Ruben
Rodriguez, Rodolfo
Rubio, Jose M., Jr.

Tax Assessor-Collector
County Sheriff
District Clerk
County Clerk
Constable Precinct 4
Constable Precinct 3
County Treasurer
County Attorney
Constable Precinct 2
Constable Precinct 1
District Attorney

APPOINTED OFFICIALS

Flores, Leo
Mojica, Melissa L.
Ramirez-Palomo, Rebecca
Ramirez, Eloy, Jr.

County Auditor
Chief Juvenile Probation Officer
Chief Adult Probation Officer
County Purchasing Agent

DEPARTMENT HEADS

Medford, Leroy R.
Alvarado, Jaime F.
Cabello, Miguel A.
Cantu, Maria D.
Cavazos, Mario Gerardo
Cuellar Castillo, J.D., Rosie
Elizondo, Raul R.
Garcia, Alicia H.
Garcia, Mario J.
Gonzales, George L.
Ibarra, Virginia
Kazen, Mike
Mares, Cynthia
Martinez, Hugo D.
Mickley, Cornel
Molina, Ricardo
Oliveros, Aliza
Puentes, Juanita
Ramirez, Juan R.
Rodriguez, Elizabeth C.
Salinas, Frank X.
Sanchez, Juan L.
Silva, Antonio
Stern, Corinne E. M.D.
Tiffin, Rhonda
Vargas, Juan
Villarreal, Oscar L.

Executive Administrator to the County Judge
Management Information Systems Director
Interim County Engineer
La Presa Community Center Director
Public Safety Communications Engineer
Law Librarian
Building Maintenance, Parks & Grounds Director
Larga Vista Community Center Director
Quad City & Bruni Community Centers Director
County Extension Agent
Rio Bravo Community Center Director
Community Action Agency Director
Administrative Services Director
Public Defender
Indigent Defense Services Director
El Cenizo Community Center Director
Head Start Program Director
Santa Teresita Community Center Director
Fred & Anita Bruni Comm Center Director
Buenos Aires Community Center Director
Indigent Health Care Director
Public Information Officer
Veteran's Service Officer
Medical Examiner
Planning & Physical Development
Economic Development Director
Elections Administrator



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GARZA, MARTINEZ & CO., L.L.P.

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INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and Honorable County Commissioners
Webb County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Webb County, Texas, as of and for the year ended September 30, 2007, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Webb County, Texas', management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Webb County, Texas, as of September 30, 2007, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2008, on our consideration of the Webb County, Texas', internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis and the other required supplementary information listed on the table of contents, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Webb County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, schedules listed in the table of contents and statistical section are also presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and the provisions of the State of Texas Uniform Grant Management Standards, and is also not a required part of the basic financial statements of the Webb County, Texas. The combining and individual nonmajor fund financial statements, schedules listed in the table of contents as well as the schedule of expenditures of federal and state awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Gauger, Martiny & Co, L.L.P.

March 28, 2008

MEMBER: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS AND TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Webb County, Texas, we offer readers of the County's financial statements, this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2007. Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the Transmittal Letter (beginning on page ix) and the County's financial statements (beginning on page 19).

FINANCIAL HIGHLIGHTS

Highlights for Government-wide Financial Statements

- The assets of the County exceeded its liabilities at the close of the fiscal year 2007 by \$107,430,937 (*total net assets*). Of this amount, \$22,109,871 (*unrestricted net assets*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$10,458,943 (10.8%) from the previous year. The most significant change that led to this increase was collection of property taxes levied for general purposes; the increase compared from the previous year is \$8,022,669 (22.2%).
- The governmental net assets increased by \$10,140,216 (11.0%) and the business-type net assets increased by \$318,727 (6.4%) from the previous year.

Highlights for Fund Financial Statements

- As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$38,600,370, a decrease of \$5,672,388 from the prior year.
- At the end of the current fiscal year, the unreserved fund balance for the general fund was \$11,937,403, or 19.2% of total general fund expenditures.

General Financial Highlight

- In January 2007, Webb County issued \$1,680,000 of Tax Notes, Series 2007. These tax notes were issued for the purpose of buying the Casa Ortiz. Casa Ortiz will be used as a cultural center as part of the Villa Antigua Cultural Center, a museum site, for community meeting, and for educational outreach in cooperation with Texas A&M International University.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management Discussion and Analysis is intended to serve as an introduction to Webb County's basic financial statements. The County's basic financial statements comprise three components: 1) Government-wide financial statements, 2) Fund financial statements and 3) Notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances in a matter similar to the private business sector.

The *Statement of Net Assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the *financial position* of the County is improving or deteriorating. During 2007, the net assets of the County increased by \$10.4 million.

The *Statement of Activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*, thus being consistent with *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies.

The Statement of Net Assets and the Statement of Activities, present information about the two types of County activities:

- **Governmental activities** - All of the County's basic services that are principally supported by property taxes, charges for services, and intergovernmental revenues are considered to be governmental activities. The governmental activities of Webb County include general government, public safety, justice system, health and human services, infrastructure and environmental services, correction and rehabilitation, and community and economic development.
- **Business-type activities** - Other functions of the County that are intended to recover all or a significant portion of their costs through user fees and charges are considered to be business-type activities. This includes the Webb County Water Utility Fund.

The government-wide financial statements can be found on pages 19 – 21 of this report.

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds and not the County as a whole. Some funds are required to be established by State law and by bond covenants. However, the County establishes other funds to help it control and manage money for particular purposes or to show that it is meeting the requirements for the use of certain taxes, grants, and other money. The County's three categories of funds – *governmental, proprietary and fiduciary* use different accounting approaches.

Governmental Funds – *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. That information may be useful in evaluating a government's near term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 152 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, which is considered to be major fund. Information for the other 151 governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *schedules* elsewhere in this report.

The basic governmental fund financial statements can be found on pages 22 - 25 of this report.

Proprietary Funds - The County maintains two different types of proprietary funds, enterprise and internal service funds. *Enterprise Funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses an enterprise fund to account for its Water Utility operations. *Internal Service Funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for support services provided to other departments, which includes the employees' health benefits and worker compensation funds. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Conversely, both internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements elsewhere* in this report.

The basic proprietary fund financial statements can be found on pages 26 - 29 of this report.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The County's fiduciary activities are reported in separate Statements of Fiduciary Net Assets and Changes in Fiduciary Net Assets. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

The basic fiduciary fund financial statements can be found on pages 30 - 31 of this report.

Notes to the Financial Statements: The notes provide additional information that is essential to fully understand the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 33 - 78 of this report.

Required Supplementary Information: In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. This includes a schedule concerning the County's progress in funding its obligation to provide pension benefits to county employees, and budgetary comparison schedules for the general fund. Required supplementary information can be found on pages 79 - 84 of this report.

Other Information: The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 85 - 455 of this report.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The government-wide financial analysis focuses on the net assets and changes in net assets of the County's governmental and business-type activities. As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. As the following table demonstrates, the County's assets exceeded its liabilities by \$107,430,937 at September 30, 2007.

Webb County's Net Assets
(in Thousands)

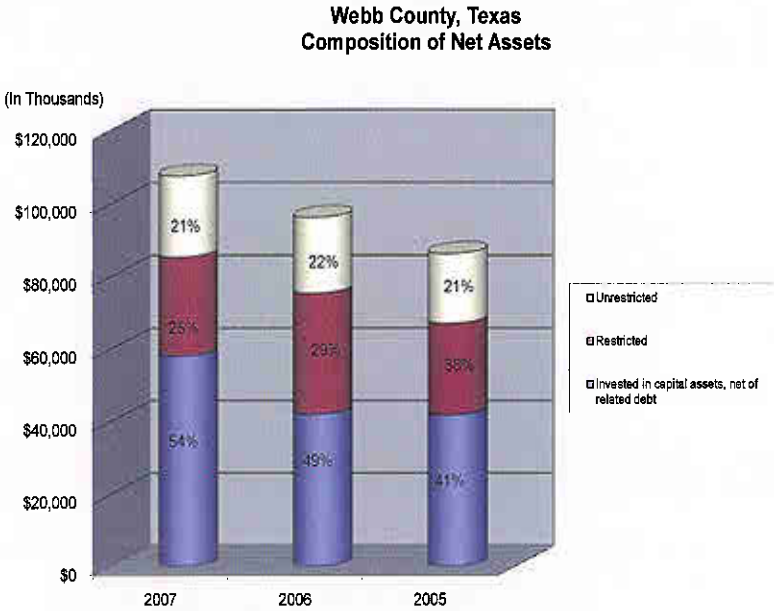
	Governmental Activities		Business-type Activities		Total	
	2007	2006	2007	2006	2007	2006
Current and other assets	\$ 71,180	\$ 72,007	\$ 866	\$ 613	\$ 72,046	\$ 72,620
Capital Assets	124,879	111,910	11,387	10,448	136,267	122,359
Total assets	196,059	183,918	12,253	11,061	208,312	194,978
Long-term liabilities outstanding	76,194	78,272	6,619	6,829	82,812	85,100
Other liabilities	17,761	13,505	308	261	18,069	13,767
Total liabilities	93,954	91,777	6,927	7,090	100,881	98,867
Net assets:						
Invested in capital assets, net of related debt	53,269	38,299	4,786	3,619	58,055	41,918
Restricted	26,825	32,891	440	409	27,266	33,301
Unrestricted	22,010	20,950	100	(57)	22,110	20,894
Total net assets	<u>\$ 102,105</u>	<u>\$ 92,141</u>	<u>\$ 5,326</u>	<u>\$ 3,971</u>	<u>\$ 107,431</u>	<u>\$ 96,112</u>

By far, the largest portion of the County's net assets, \$58,055,154 (54%) reflects investment in buildings, vehicles, equipment, infrastructure and construction and infrastructure in progress, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, \$27,265,912 (25.4%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* \$22,109,871 (20.6%) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Webb County as a whole is able to report positive balances in all three categories (invested in capital assets - net of related debt, restricted and unrestricted) of net assets.

The following chart represents the composition of net assets for Webb County as a whole for the past three years.



The following table demonstrates the County's net assets increased by \$10,458,943 from the prior year.

Webb County, Texas						
Changes in Net Assets						
(in Thousands)						
	Governmental Activities		Business-type Activities		Total	
	2007	2006	2007	2006	2007	2006
REVENUES						
Program revenues:						
Charges for services	\$ 11,451	\$ 14,483	\$ 1,399	\$ 1,346	\$ 12,851	\$ 15,829
Operating grants and contributions	24,633	25,210			24,633	25,210
Capital grants and contributions	2,606	6,077	546		3,152	6,077
General revenues:						
Property taxes	51,157	42,410			51,157	42,410
Other taxes	13,624	12,220			13,624	12,220
Other	7,256	4,188	47	59	7,303	4,247
Total Revenues	\$ 110,728	\$ 104,588	\$ 1,992	\$ 1,405	\$ 112,720	\$ 105,994
EXPENSES						
Program activities						
Primary government:						
Governmental activities:						
General Government	\$ 18,549	\$ 17,296			\$ 18,549	\$ 17,296
Public Safety	12,788	10,936			12,788	10,936
Justice System	23,113	22,456			23,113	22,456
Health and Human Services	17,248	16,878			17,248	16,878
Infrastructure and Environmental Services	7,490	6,586			7,490	6,586
Correction and Rehabilitation	15,350	13,602			15,350	13,602
Community and Economic Development	2,226	2,799			2,226	2,799
Interest on Long-term Debt	3,540	3,199			3,540	3,199
Business-type Activities						
Webb County Water Utility			\$ 1,956	\$ 1,736	1,956	1,736
Total Expenses	\$ 100,305	\$ 93,751	\$ 1,956	\$ 1,736	\$ 102,261	\$ 95,487
Increase (decrease) in net assets						
before transfers	\$ 10,422	\$ 10,837	\$ 36	\$ (331)	\$ 10,459	\$ 10,506
Transfers	(282)	(166)	282	166		
Increase in net assets	\$ 10,140	\$ 10,671	\$ 319	\$ (165)	\$ 10,459	\$ 10,506
Net assets - beginning of year (restated)	91,965	81,470	5,007	4,136	96,972	85,605
Net assets - end of year	\$ 102,105	\$ 92,141	\$ 5,326	\$ 3,971	\$ 107,431	\$ 96,112

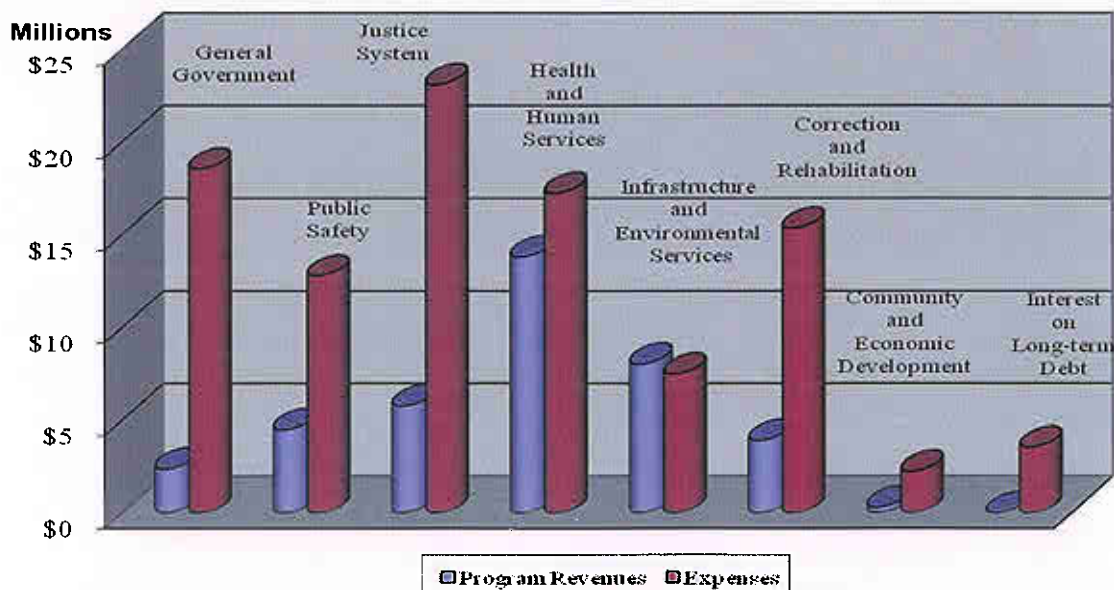
During the current fiscal year, the County's total revenues increased by \$6,726,360 (6.3%) and total expenses increased by \$6,773,788 (7.1%). Total revenues for this year were more than total expenses resulting in an increase in *total net assets* of \$10,458,943. Most of the growth reflects an increase in revenues from property taxes and charges for services as compared to the previous year.

Governmental Activities

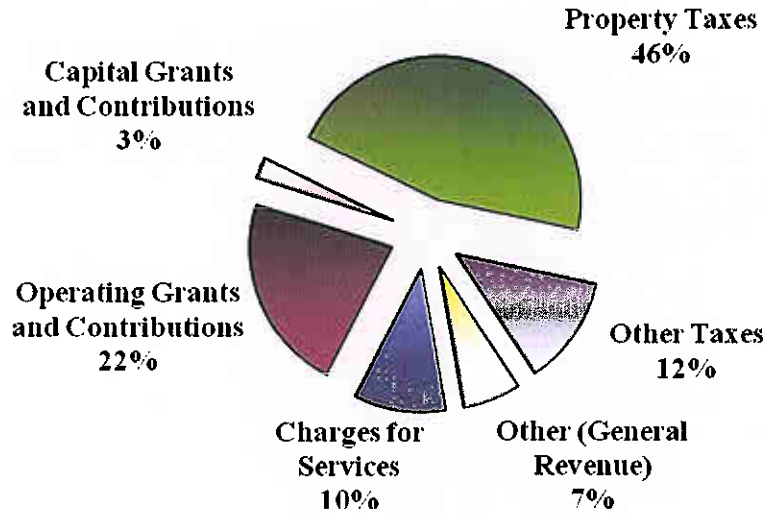
Governmental activities increased the County's net assets by \$10,140,216, resulting in 97% of the total growth in net assets. Key elements of this increase are as follows:

- Property taxes collected increased by \$8.7 million (20.6%) from the previous fiscal year. The increase in revenues is the result of higher assessed taxable property values and residential growth.
- Revenues from charges for services decreased by \$3,031,540 (20.9%). The most significant decreases are for public safety and justice system functions.
- Special revenue taxes (sales and hotel/motel tax) increased by \$1,404,634 (11.5%) from the previous fiscal year.
- Expenses of governmental activities increased by \$6.6 million which is a 7.0% increase from the prior year.
- The most significant increases in expenses were evident in the functions of public safety and corrections and rehabilitation by \$1.9 million (16.9%) and \$1.7 million (12.9%) from the previous fiscal year expenses, respectively.
- Adjustments to beginning net assets had a total effect of \$175,753 decrease. A significant adjustment of \$116,299 was for reclassifications of infrastructure in progress that should have been placed in service during prior years and depreciated, accordingly.

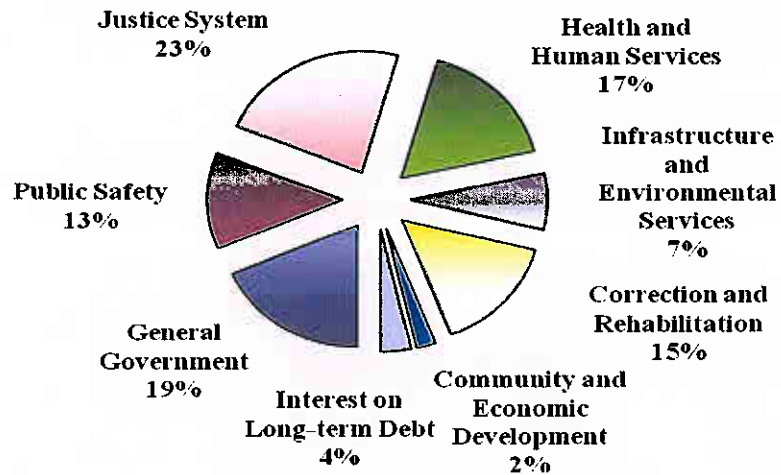
Program Revenue and Expense- Governmental Activities



Revenues by Source - Governmental Activities



Expenses by Function - Governmental Activities

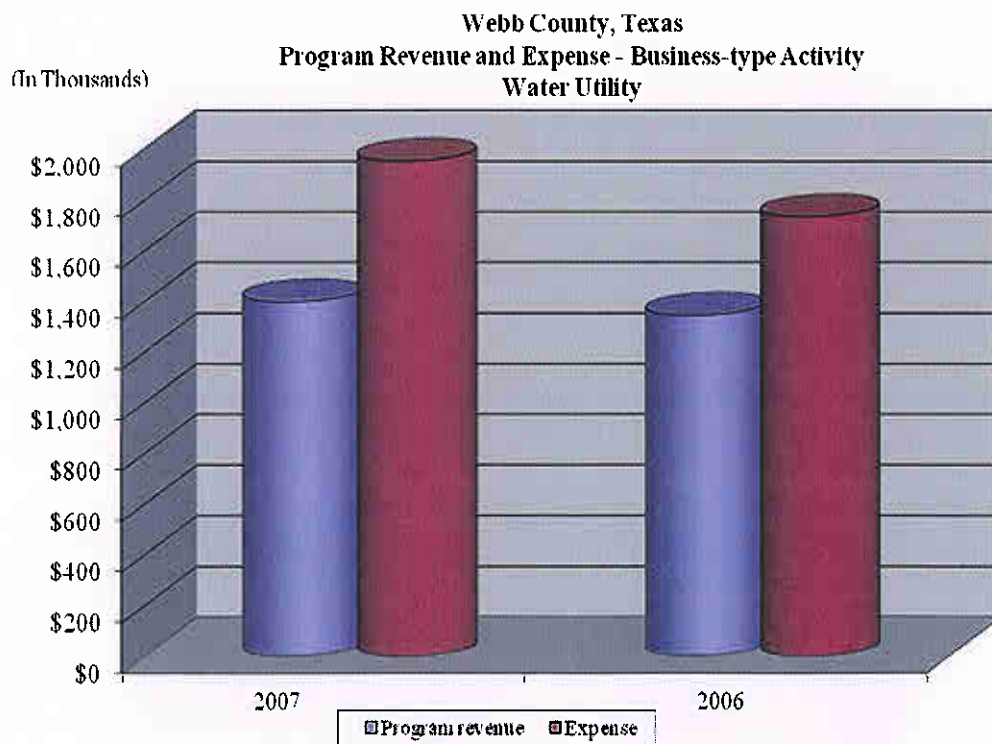


Business-type Activities

Business-type activities increased the County's net assets by \$318,727 and had an ending net asset balance of 5,325,864. Key elements of the current year ending net asset balance are as follows:

- An adjustment for \$1,035,922 was made to beginning net assets. The significant adjustment was for interest not being capitalized during the construction phase for Rio Bravo and El Cenizo, Texas water and wastewater system improvements
- Transfers in of \$282,260 from the general fund were made to assist with normal operations.
- Charges for services increased by \$53,172 (3.9%), compared to the prior year. The increase in collections was primarily due to a rate increase in January 2007.
- Capital grants and contributions of \$545,586 was a one time contribution from GEO Group Inc. for water and wastewater requirements.

The following charts represent the fiscal year trends for the business-type activity.



FINANCIAL ANALYSIS OF THE COUNTY'S MAJOR FUNDS

As noted earlier, Webb County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds

The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$38,600,370, a decrease of \$5,672,388 from the prior year.

The **General Fund** is the chief operating fund of the County. At the end of the current fiscal year, unreserved balance of the General Fund was \$11,937,403, while the total fund balance was \$12,125,558. As a measure of the General Fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unreserved fund balance represents 19.2 % of total General Fund expenditures.

The Fund Balance of the Webb County's General Fund increased by \$595,057 from the previous fiscal year. Key differences between last year's General Fund activities and this year's include:

- An increase in property values increased property tax revenues by \$7.5 million.
- Sales and miscellaneous taxes increased by \$690,892 from the previous year. This represents an increase of \$668,188 (5.5%) for sales tax; an increase of \$23,025 (7.2%) for mixed drink tax and a decrease of \$321 for bingo tax.
- Charges for services increased by \$211,701 (5.5%) from the previous year. The most significant increases were for County Clerk and District Clerk by \$120,478 and \$68,425, respectively.
- Fines and forfeits increased by \$40,638 from the previous year, primarily as a result of revenue collection efforts by Tax Department for the District Clerk and County Clerk's own outstanding judicial fines.
- The County planned and executed a onetime transfer out of \$3 million to create a Building and Maintenance Construction Fund.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

- Total *net assets* of the Water Utility Fund at year end totaled \$5,256,193. Of this amount, 91% is invested in capital assets net of related debt. Factors relating to the Water Utility fund have already been addressed in the discussion of the Webb County's business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

At year end, general fund expenditures were less than budget estimates by \$847,418. General fund revenues were also more than budgeted estimates by \$36,480 resulting in a positive variance of \$883,898. The most significant variance was in the health and human services expenditures with an \$846,926 positive variance. In contrast, intergovernmental revenues from the federal prisoners-jail were less than budgeted estimates by \$1.1 million.

In addition, the Webb County Commissioner's Court approved transfers between functions which had no effect in the total appropriated budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental and business type activities as of September 30, 2007, amounted to \$136,266,500 (net of accumulated depreciation). The total increase in the County's net investment in capital asset for the current fiscal year was 11.4%. The investments in capital assets include land, infrastructure, infrastructure in progress, buildings, equipment, furniture and construction in progress.

Major capital asset events during the current fiscal year included the following:

- Infrastructure in progress costs for a water and wastewater project and for drainage and paving roads in colonias total costs is \$639,961. Also, road upgrades in the amount of \$249,207 and rail road and international bridges in the amount of \$346,817.
- Various ongoing construction projects with a total cost of \$6,152,919. The most significant increases were for the Juvenile Youth Village, Girls Scout Center, and Rio Bravo South Activity Center with approximately \$4.9 million, \$504,840 and \$464,919 in costs respectively.

- Villa Antigua Historic Casa Ortiz Building and Life Downs Administration Building for a cost of \$1,636,354 and \$304,470, respectively. Various community centers for a combined cost of \$1,548,556. Also, a Self-Help Community Park for \$641,158.
- Addition of new law enforcement vehicles at a cost of \$675,537 and heavy machinery for road and bridge at a cost of \$917,862.

Webb County's Capital Assets

(net of depreciation)

(in Thousands)

	Governmental Activities		Business-type Activities		Total	
	2007	2006	2007	2006	2007	2006
Capital assets, not being depreciated:						
Land and improvements	\$ 7,512	\$ 6,577	\$ 216	\$ 216	\$ 7,729	\$ 6,794
Infrastructure in progress	12,799	29,810	1	3,864	12,800	33,675
Construction in progress	8,643	3,772			8,643	3,772
Total capital assets, not being depreciated	<u>28,954</u>	<u>40,160</u>	<u>218</u>	<u>4,081</u>	<u>29,172</u>	<u>44,240</u>
Capital assets, being depreciated, net:						
Infrastructure	36,649	18,184	10,721	5,975	47,370	24,158
Buildings	52,106	47,973	449	393	52,555	48,366
Furniture, fixtures and equipment	7,170	5,594		1	7,170	5,594
Total capital assets, being depreciated, net	<u>95,925</u>	<u>71,751</u>	<u>11,170</u>	<u>6,368</u>	<u>107,095</u>	<u>78,119</u>
Total	<u>\$ 124,879</u>	<u>\$ 111,910</u>	<u>\$ 11,387</u>	<u>\$ 10,448</u>	<u>\$ 136,267</u>	<u>\$ 122,359</u>

Additional information on the County's capital assets can be found in note IV C on pages 50 - 51 of this report.

Debt Administration

At the end of the current fiscal year, the County had total bond debt outstanding of \$76,531,346. The governmental bond debt is payable from the levy of a direct ad valorem tax on all taxable property located within the County and the business-type debt is payable from Webb County Water Utility self-supporting fees.

The County's debt total decreased by \$4,313,445 (5.3%) from the previous fiscal year.

New borrowing during the year was \$1,680,000 in Tax Notes, Series 2007. These notes were issued for the purpose of purchasing Casa Ortiz.

Webb County's Outstanding Debt						
General Obligation						
(in Thousands)						
	Governmental		Business-type		Total	
	Activities		Activities			
	2007	2006	2007	2006	2007	2006
Certificates of obligation	\$ 32,607	\$ 34,274	\$ 1,123	\$ 1,256	\$ 33,730	\$ 35,530
General obligation refunding bonds	7,290	7,465			7,290	7,465
Limited tax refunding bonds	20,067	21,627	1,966	1,956	22,033	23,583
Limited tax improvement bonds	9,230	9,670			9,230	9,670
Other lending requirements	2,276	830	3,430	3,520	5,706	4,350
Total	\$ 71,470	\$ 73,865	\$ 6,519	\$ 6,733	\$ 77,989	\$ 80,598

The presently outstanding ad valorem tax supported debt of Webb County has an underlying rating of "A2" by Moody's, "A" by Standard & Poor's, and "A" by Fitch. By virtue of an insurance policy, the Certificates of Obligations, Series 2006, have received a rating of "Aaa" by Moody's and "AAA" by Standard & Poor's and Fitch.

Texas Statutes limit the amount of general obligation debt a government entity may issue up to 25% of its total assessed value of real property. The current debt limitation for the County of Webb is \$3,077,993,996 which is significantly in excess of the County's outstanding general obligation debt.

Additional information on the County's long-term debt can be found in note IV G on pages 54 - 62 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The following economic factors were known as of the printing of this report:

- The unemployment rate for the County of Webb is currently 5.3%, which is a decrease from a rate of 5.4% a year ago. Webb County's unemployment rate was still higher than the state but lower than national average.

- Webb County employer's retirement contribution rate decreased from 8.79% to 8.35% effective January 1, 2008.
- The real property assessed value for calendar year 2008 increased by \$2,457,146,000 (25%) from the previous calendar year.
- Webb County has been working together with the City of Laredo for the future planning, financing, construction and operation of a proposed Fifth International and Railroad Bridges connecting Mexico and the United States. This would be the 2nd railroad bridge built for Webb County in almost 100 years.
- Webb County issued limited tax refunding bonds, series 2007, for \$6,985,000 and tax notes, series 2007A, for \$1,125,000.
- Webb County approved the Sheriff's Collective Bargaining Agreement for October 1, 2007 thru September 30, 2009.
- Webb County is also constructing a regional county medical examiner facility. Webb County will have agreements with other counties to provide autopsy/medical services from our Chief Medical Examiner
- GEO Group will construct a new private jail which will house 1,500 beds in South Laredo; in addition to the current C.C.A. facility of 500 beds.
- Webb County took action to institute a Civil Service Commission for all County employees. The 80th Legislative session adopted bill HB 831, which allows counties with a population of 190,000 or more to create a civil service system.

All of these factors were considered in preparing the Webb County's budget for the 2008 fiscal year.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Webb County Auditor's Office, 1110 Washington Street, Suite 201, Laredo, Texas 78040 or call (956) 523-4016. This report can also be found on the County's website at www.webbcountytx.gov.



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Webb County, Texas
Statement of Net Assets
September 30, 2007

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 48,681,028	\$ 2,569,996	\$ 51,251,024
Receivables	12,188,759	234,148	12,422,907
Internal Balances	2,278,769	(2,278,769)	-
Due from Other Governmental Agencies	6,639,737	-	6,639,737
Inventories	191,674	12,155	203,829
Other assets	1,200,052	328,159	1,528,211
Capital Assets, not being depreciated:			
Land and improvements	7,512,310	216,295	7,728,605
Infrastructure in progress	12,798,995	1,308	12,800,303
Construction in progress	8,642,627	-	8,642,627
Capital Assets, being depreciated:			
Infrastructure	78,353,076	11,746,593	90,099,669
Buildings	80,646,684	574,357	81,221,041
Equipment and Furniture	32,187,367	378,885	32,566,252
Less: Accumulated Depreciation	(95,261,879)	(1,530,118)	(96,791,997)
Total Capital Assets	<u>124,879,180</u>	<u>11,387,320</u>	<u>136,266,500</u>
Total Assets	<u><u>196,059,199</u></u>	<u><u>12,253,009</u></u>	<u><u>208,312,208</u></u>
LIABILITIES			
Accounts payable and accrued expenses	15,811,325	308,486	16,119,811
Due to other governmental agencies	1,390,520	-	1,390,520
Unearned revenue	558,773	-	558,773
Long-term liabilities			
Due within one year			
Bonds, capital leases and contracts	4,422,706	264,827	4,687,533
Accrued interest	466,145	53,699	519,844
Compensated absences	1,433,702	33,883	1,467,585
Claims and judgments	1,242,003	-	1,242,003
Due in more than one year			
Bonds, capital leases and contracts	67,047,706	6,254,189	73,301,895
Compensated absences	1,336,794	12,061	1,348,855
Claims and judgments	244,452	-	244,452
Total liabilities	<u>93,954,126</u>	<u>6,927,145</u>	<u>100,881,271</u>
NET ASSETS			
Invested in capital assets, net of related debt	53,269,456	4,785,698	58,055,154
Restricted for:			
Capital projects	18,865,669	-	18,865,669
Debt service	1,298,119	440,423	1,738,542
Legislative	6,661,701	-	6,661,701
Unrestricted	22,010,128	99,743	22,109,871
Total net assets	<u><u>\$ 102,105,073</u></u>	<u><u>\$ 5,325,864</u></u>	<u><u>\$ 107,430,937</u></u>

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Activities
For the Year Ended September 30, 2007

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenue</u>
			<u>Operating Grants and Contributions</u>
Primary government			
Governmental Activities			
General Government	\$ 18,549,088	\$ 2,047,691	\$ 326,360
Public Safety	12,788,004	1,207,317	3,276,701
Justice System	23,113,185	3,207,518	2,565,188
Health and Human Services	17,248,300	296,884	13,520,353
Infrastructure and Environmental Services	7,490,018	4,630,919	791,854
Correction and Rehabilitation	15,350,489	60,894	3,845,353
Community and Economic Development	2,225,553	-	307,407
Interest on Long-term debt	3,540,440	-	-
Total governmental activities	<u>100,305,077</u>	<u>11,451,223</u>	<u>24,633,216</u>
Business-type activities			
Webb County Water Utility	<u>1,955,990</u>	<u>1,399,393</u>	<u>-</u>
Total business-type activities	<u>1,955,990</u>	<u>1,399,393</u>	<u>-</u>
Total primary government	<u>102,261,067</u>	<u>12,850,616</u>	<u>24,633,216</u>

General revenues:

Taxes:

Property taxes, levied for general purposes

Property taxes, levied for debt service

Hotel Motel occupancy tax

Sales and miscellaneous tax

Unrestricted investment earnings

Miscellaneous

Transfers

Total general revenues, special items, and transfers

Change in net assets

Net assets - beginning, restated

Net assets - ending

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Assets			
<u>Capital Grants and Contributions</u>	<u>Primary Government</u>		<u>Total</u>
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	
\$ -	\$ (16,175,037)		\$ (16,175,037)
-	(8,303,986)		(8,303,986)
-	(17,340,479)		(17,340,479)
-	(3,431,063)		(3,431,063)
2,605,997	538,752		538,752
-	(11,444,242)		(11,444,242)
-	(1,918,146)		(1,918,146)
-	(3,540,440)		(3,540,440)
<u>2,605,997</u>	<u>(61,614,641)</u>		<u>(61,614,641)</u>
545,586		(11,011)	(11,011)
545,586		(11,011)	(11,011)
<u>3,151,583</u>	<u>(61,614,641)</u>	<u>(11,011)</u>	<u>(61,625,652)</u>
	44,138,959	-	44,138,959
	7,017,997	-	7,017,997
	480,210	-	480,210
	13,144,123	-	13,144,123
	3,455,986	47,478	3,503,464
	3,799,842	-	3,799,842
	(282,260)	282,260	-
	<u>71,754,857</u>	<u>329,738</u>	<u>72,084,595</u>
	10,140,216	318,727	10,458,943
	91,964,857	5,007,137	96,971,994
<u>\$ 102,105,073</u>	<u>\$ 5,325,864</u>	<u>\$</u>	<u>\$ 107,430,937</u>

Webb County, Texas
Balance Sheet
Governmental Funds
September 30, 2007

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and investments	\$ 21,774,498	\$ 21,743,013	\$ 43,517,511
Taxes receivable, net	7,348,313	1,267,276	8,615,589
Due from other funds	6,853,766	8,890,468	15,744,234
Receivable from other governments	1,628,094	3,916,290	5,544,384
Other receivables	239,611	830,492	1,070,103
Inventories	188,155	3,519	191,674
Other assets	5,616	4,900	10,516
Total assets	<u>38,038,053</u>	<u>36,655,958</u>	<u>74,694,011</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	5,729,332	3,680,661	9,409,993
Due to other funds	9,238,885	3,449,976	12,688,861
Payable to other governments	239,386	14,512	253,898
Deferred revenue	7,179,926	1,544,780	8,724,706
Other accrued expenditures	1,905,843	767,243	2,673,086
Other payables	1,619,123	723,974	2,343,097
Total liabilities	<u>25,912,495</u>	<u>10,181,146</u>	<u>36,093,641</u>
Fund balances:			
Reserved for:			
Inventories	188,155	3,519	191,674
Debt service	-	940,529	940,529
Capital projects	-	25,024,859	25,024,859
Other purposes	-	7,090,393	7,090,393
Unreserved, designated for:			
Buildings repairs	211,366	-	211,366
Unreserved, reported in:			
General Fund	11,726,037	-	11,726,037
Debt service	-	218,279	218,279
Capital projects	-	(6,370,556)	(6,370,556)
Special revenues	-	(432,211)	(432,211)
Total fund balances	<u>12,125,558</u>	<u>26,474,812</u>	<u>38,600,370</u>
Total liabilities and fund balances	<u>\$ 38,038,053</u>	<u>\$ 36,655,958</u>	<u>\$ 74,694,011</u>

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets
September 30, 2007

Total fund balance, governmental funds	\$	38,600,370
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Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.

Add - capital assets		220,056,991
Deduct - accumulated depreciation		(95,177,811)

Certain other long-term assets are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.

Taxes receivables, deferred		8,165,933
Accounts receivables and fines, net		1,728,349

The assets and liabilities of certain internal service funds are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Assets.

2,320,430

Some liabilities, (such as Notes Payable, Capital Lease Contract Payable, Long-term Compensated Absences, and Bonds Payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Assets.

Add - bond discounts		195,439
Add - Deferred Amount for Refunding		618,060
Add - bond issuance cost		1,189,536
Deduct - bonds payable		(71,609,722)
Deduct - accrued interest on bonds payable		(466,145)
Deduct - bond premiums		(674,189)
Deduct - Arbitrage Rebate		(94,484)
Deduct - accrued compensated absences and other long-term liabilities		(2,747,684)

Net Assets of Governmental Activities in the Statement of Net Assets	\$	102,105,073
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The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2007

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES			
Property Taxes	\$ 43,174,335	\$ 7,717,749	\$ 50,892,084
Sales and miscellaneous taxes	13,153,826	480,210	13,634,036
Fees and fines	447,019	2,664,658	3,111,677
Intergovernmental	3,347,475	20,809,364	24,156,839
Charges for services	4,033,121	4,081,372	8,114,493
Investment earnings	1,579,688	1,630,984	3,210,672
Miscellaneous	483,330	3,211,515	3,694,845
Grant matching	-	3,186,252	3,186,252
Total revenues	<u>66,218,794</u>	<u>43,782,104</u>	<u>110,000,898</u>
EXPENDITURES			
Current:			
General government	15,956,247	1,500,922	17,457,169
Public safety	8,672,287	3,544,145	12,216,432
Justice system	19,094,788	2,741,697	21,836,485
Health and human services	3,667,763	13,260,339	16,928,102
Infrastructure and environmental services	144,864	5,817,516	5,962,380
Corrections and rehabilitation	12,744,969	2,325,914	15,070,883
Community and economic development	1,754,329	450,280	2,204,609
Debt Service:			
Principal	-	4,085,374	4,085,374
Interest and other charges	-	3,461,165	3,461,165
Bond issuance costs	-	30,000	30,000
Capital outlay	188,720	17,761,326	17,950,046
Total Expenditures	<u>62,223,967</u>	<u>54,978,678</u>	<u>117,202,645</u>
Excess (deficiency) of revenues over expenditures	<u>3,994,827</u>	<u>(11,196,574)</u>	<u>(7,201,747)</u>
OTHER FINANCING SOURCES (USES)			
Long-term debt issued	-	1,680,000	1,680,000
Transfers in	254,398	6,727,474	6,981,872
Transfers out	(3,660,788)	(3,478,345)	(7,139,133)
Proceeds from sale of equipment	6,620	-	6,620
Total other financing sources and uses	<u>(3,399,770)</u>	<u>4,929,129</u>	<u>1,529,359</u>
Net change in fund balances	595,057	(6,267,445)	(5,672,388)
Fund balances - beginning, Restated	11,530,501	32,742,257	44,272,758
Fund balances - ending	<u>\$ 12,125,558</u>	<u>\$ 26,474,812</u>	<u>\$ 38,600,370</u>

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2007

Net change in fund balances - total governmental funds: \$ (5,672,388)

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

This is the amount by which capital outlays \$17,950,046 exceeded depreciation \$4,735,272 in the current period. 13,214,774

Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net assets differs from the change in fund balance by the cost of the asset sold. (6,620)

Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned. (71,469)

Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which proceeds exceeded repayments.

Debt issued:

Long term debt issued (1,680,000)

Repayments

Principal payments 4,085,374

Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

Accrued interest not reflected on Governmental funds	34,335
Bond issuance costs	30,000
Arbitrage rebate	(69,868)
Changes in inventory	(12,791)
Bad debt expenses	(186,073)
Compensated absences	(330,641)
Issuance cost expense	(151,501)

Internal service funds are used by management to charge the costs of certain activities, such as employees' health benefits and the workers' compensation, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities. 957,084

Change in net assets of governmental activities	\$ 10,140,216
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The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Net Assets
Proprietary Funds
September 30, 2007

	<u>Enterprise Fund</u>	<u>Internal Service</u>
	<u>Water Utility</u>	<u>Funds</u>
ASSETS		
Current assets:		
Cash and investments	\$ 2,569,996	\$ 5,163,520
Accounts Receivable, net	234,148	-
Deferred charges	328,159	-
Due from other funds	115,320	259,466
Other receivables	-	-
Inventories	12,155	-
Prepaid Expenses	-	-
Total current assets	<u>3,259,778</u>	<u>5,422,986</u>
Non-current assets:		
Capital Assets:		
Land and improvements	216,295	-
Infrastructure in progress	1,308	-
Infrastructure	10,998,967	-
Utility System	747,627	-
Buildings	574,357	-
Equipment and furniture	378,885	84,068
Less Accumulated depreciation	<u>(1,530,118)</u>	<u>(84,068)</u>
Total non-current assets	<u>11,387,321</u>	<u>-</u>
Total assets	<u><u>14,647,099</u></u>	<u><u>5,422,986</u></u>

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Net Assets
Proprietary Funds
September 30, 2007

	<u>Enterprise Fund</u>	<u>Internal Service</u>
	<u>Water Utility</u>	<u>Funds</u>
LIABILITIES		
Current Liabilities:		
Accounts payable	174,459	523,780
Salaries payable	27,460	-
Accrued interest payable	53,699	-
Due to other funds	2,463,760	966,399
Other accrued expenses	106,569	127,915
Compensated absences	33,883	22,812
Claims and judgments	-	1,147,519
Bonds, notes and loans payable	264,827	-
Total current liabilities	<u>3,124,657</u>	<u>2,788,425</u>
Non-current liabilities:		
Compensated absences	12,061	-
Claims and judgments	-	244,452
Bonds, notes and loans payable	6,254,188	-
Total non-current liabilities	<u>6,266,249</u>	<u>244,452</u>
Total liabilities	<u>9,390,906</u>	<u>3,032,877</u>
NET ASSETS		
Invested in capital assets, net of related debt	4,785,698	-
Restricted for debt service	440,423	-
Unrestricted	30,072	2,390,109
Total net assets	<u>\$ 5,256,193</u>	<u>\$ 2,390,109</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.	69,671	
Net assets of business-type activities	<u>\$ 5,325,864</u>	

The assets and liabilities of certain internal service funds are not included in the fund financial statement, but are included in the Business Activities of the Statement of Net Assets.

Total net assets per Government-Wide financial statements

Webb County, Texas
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended September 30, 2007

	<u>Enterprise Fund</u>	<u>Internal Service</u>
	<u>Water Utility</u>	<u>Funds</u>
REVENUES		
Charges for services	\$ 1,344,014	\$ 10,542,109
Miscellaneous	55,379	-
Total operating revenues	<u>1,399,393</u>	<u>10,542,109</u>
OPERATING EXPENSES		
Personnel services	690,576	-
Contractual services	49,922	58,194
Utilities	378,050	-
Repairs and maintenance	64,023	-
Other supplies and expenses	189,217	9,608
Insurance claims and expenses	-	9,133,902
Depreciation	250,848	4,767
Total Operating Expenses	<u>1,622,636</u>	<u>9,206,471</u>
Operating income (loss)	<u>(223,243)</u>	<u>1,335,638</u>
NON-OPERATING REVENUES (EXPENSES)		
Interest and investment revenue	47,478	245,421
Operating grants and contributions	545,586	-
Interest expense	(349,963)	-
Total non-operating revenue (expenses)	<u>243,101</u>	<u>245,421</u>
Income (loss) before contributions and transfers	19,858	1,581,059
Transfers in	282,260	249,560
Transfers out	-	(611,504)
Change in net assets	302,118	1,219,115
Total net assets - beginning, restated	4,954,075	1,170,994
Total net assets - ending	<u>\$ 5,256,193</u>	<u>\$ 2,390,109</u>
Change in net assets, per above		
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.	16,608	
Change in net assets of business-type activities (page 48)	<u>\$ 318,726</u>	

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of certain internal service funds is reported with Business Activities.

Change in Business-Type Activities in Net Assets per Government-Wide Financial Statements

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Cash Flows
Proprietary Funds
For Year Ended September 30, 2007

	Business Type Activities Enterprise Fund Water Utility	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 1,392,762	\$
Premiums from participants		10,542,109
Payments to employees	(680,389)	
Payments to vendors, suppliers, and insurance administrators	(638,470)	(10,933,419)
Internal Transactions	652,529	
Operating Grants and Contributions	545,586	
Net cash provided by operating activities	<u>1,272,018</u>	<u>(391,310)</u>
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES		
Transfers In	184,748	249,560
Transfers Out	(27,488)	(611,504)
Net cash provided by non capital financing activities	<u>157,260</u>	<u>(361,944)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Land and Land Improvements	(1,308)	
Long Term Notes Payable	(337,600)	
Long Term Bonds Payable	(228,071)	
Issuance Cost for Bonds	567	
Net cash provided by capital financing activities	<u>(566,412)</u>	
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment earnings	47,478	245,421
Net cash provided by investing activities	<u>47,478</u>	<u>245,421</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>910,344</u>	<u>(507,833)</u>
Cash and pooled investments, beginning of year	1,659,652	5,671,354
Cash and pooled investments, end of year	<u><u>\$ 2,569,996</u></u>	<u><u>\$ 5,163,521</u></u>
Reconciliation of operating income to net cash provided (used) by operations:		
Operating income	\$ 322,343	\$ 1,335,637
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	223,191	4,767
Amortization	27,657	
(Increase) Decrease in Accounts Receivable	(6,631)	
(Increase) Decrease in Other Receivable		
(Increase) Decrease in Due from Other Funds	1,940,826	43,548
(Increase) Decrease in Inventories	(215)	
Increase (Decrease) in Accounts Payable	108,456	23,424
Increase (Decrease) in Other Payables	(65,499)	(8,767)
Increase (Decrease) in Accrued Liabilities		(107,429)
Increase (Decrease) in Accrued Wages Payable	4,363	
Increase (Decrease) in Due to Other Funds	(1,288,297)	(1,925,986)
Increase (Decrease) in Funds Held In Trust		293,101
Increase (Decrease) in Short-Term Risk Liability		19,892
Increase (Decrease) in Long Term Risk Liability		(69,497)
Increase (Decrease) in Short Term Accrued Compensated Absences	18,002	
Increase (Decrease) in Long Term Accrued Compensated Absences	(12,178)	
Total adjustments	<u>949,675</u>	<u>(1,726,947)</u>
Net cash provided by operating activities	<u><u>\$ 1,272,018</u></u>	<u><u>\$ (391,310)</u></u>

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Fiduciary Net Assets
Fiduciary Funds
September 30, 2007

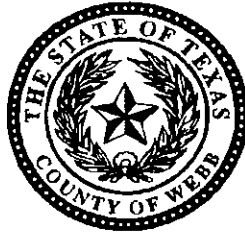
	<u>Investment Trust Funds</u>	<u>Employee Retiree Insurance Trust Fund</u>	<u>Agency Funds</u>
ASSETS			
Cash and investments	\$ 1,395,055	\$ 208,067	\$ 16,724,719
Other receivables	1,526,220	224,476	669,736
Total assets	<u>2,921,275</u>	<u>432,543</u>	<u>17,394,455</u>
LIABILITIES			
Accounts payable	157,994	20,820	27,751
Due to other governments	-	-	3,663,343
Refunds payable and others	-	411,723	13,703,361
Total liabilities	<u>157,994</u>	<u>432,543</u>	<u>17,394,455</u>
NET ASSETS			
Held in trust for benefits and other purposes	<u>\$ 2,763,281</u>		

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended September 30, 2007

	<u>Investment</u> <u>Trust Funds</u>	<u>Employee Retiree</u> <u>Insurance Trust Fund</u>
ADDITIONS		
Contributions:		
Plan Members	\$ -	\$ 52,008
Total contributions	<u>-</u>	<u>52,008</u>
Investment earnings:		
Interest	237,056	15,384
Total net investment earnings	<u>237,056</u>	<u>15,384</u>
Other Additions:		
Fees and collections		
Grazing lease and royalties	1,531,487	-
Transfers in	345,606	361,945
Total other additions	<u>1,877,093</u>	<u>361,945</u>
Total additions	<u>2,114,150</u>	<u>429,337</u>
DEDUCTIONS		
Benefits	-	21,487
Claims	-	565,223
Administrative	-	23,101
Education	5,263	-
Transfers out	345,606	-
Total deductions	<u>350,869</u>	<u>609,811</u>
Change in net assets	1,763,281	(180,475)
Net assets - beginning	1,000,000	180,475
Net assets - ending	<u>\$ 2,763,281</u>	<u></u>

The accompanying notes are an integral part of these financial statements.



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Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Webb County, Texas (County) was established in 1848 and is a public corporation and a political subdivision of the State of Texas. The County has a population of 193,117 (U.S. Census 2000) living within an area of 3,366 square miles. The County is sixth largest county of the 254 Texas counties. The County is in the southwest quadrant of the state, and the City of Laredo, Texas is the County seat.

The County operates using a commission form of government. The County Judge is elected at large for a four-year term. The Commissioners' Court (Court) is comprised of four members elected for a four-year term from four election precincts. The Court provides various services to advance the welfare, health, morals, comfort, safety, and convenience of the County and its inhabitants. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the County (the primary government) and its component units.

The financial statements of the County have been prepared in accordance with Generally Accepted Accounting Principles in the United States of America ("GAAP") as applied to governmental units. The Governmental Accounting Standard Board ("GASB") is the standard-setting body for governmental accounting and financial reporting. Pronouncements of the Financial Accounting Standard Board ("FASB") issued after November 30, 1989 are not applied in the preparation of the financial statements of the enterprise fund in accordance with the election made by the County under GASB Statement #20. The GASB periodically updates its codification of existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The County's significant accounting policies are described below:

For the reporting year, the County elected early implementation of GASB Statement #34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments."

A. REPORTING ENTITY

In evaluating the County as a reporting entity, management has addressed all potential component units (traditionally separate reporting entities) for which the County may be financial accountable and, as such, should be included within the County's financial statements.

The primary government is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial burden on the County.

Additional, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Because of the closeness of their relationship with the County, two component units are blended as though they

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

are part of the primary government. The reporting funds of the component units listed below are included in the special revenue funds section of the County's Comprehensive Annual Financial Report (CAFR). These component units do not issue separately audited financial statements. The only financial data available on these component units are included in the County's CAFR and may be obtained from the Webb County Auditor's Office or through the County's Website.

Webb County Auditor
1110 Washington, Suite 201
Laredo, Texas 78040

http://www.webbcountytexas.gov/County_Auditor/Financial_Reports/CAFR/cafr.html

Blended Component Unit The Webb County Community Action Agency (CAA) is an entity incorporated by the State of Texas. CAA's primary purpose is to take advantage of all Federal and State programs that are specially designed to aid and educate the underprivileged in the County. The Webb County Commissioners' Court is CAA's governing body. CAA has a twenty-one member advisory board consisting of (A) public officials, (B) indigent and, (C) the private sector. CAA's operations are reported in the special revenue funds.

Blended Component Unit The Laredo Webb County Child Welfare Board (Board) is an entity incorporated by the State of Texas. The Board's purpose is to provide foster care for neglected, delinquent and handicapped children of the County. The Webb County Commissioners' Court is the Board governing body. Thirteen resident members make up an advisory board appointed by the Commissioners' Court. The Board's operations are reported in the special revenue funds.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The basic financial statements include both government-wide and fund financial statements on all of non-fiduciary activities of the primary government and its components units. While the previous model emphasized fund types (the total of all funds of a particular type), in the new reporting model the focus is on either the County as a whole or as major individual funds (within the fund financial statements).

Both the government-wide and fund financial statements within the basic financial statements categorize primary activities as either governmental activities or business-type activities. In the government-wide Statement of Net Assets, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reflected, on a full accrual, economic resource basis, which incorporates long-term assets and receivables as well long-term debt and obligations.

The government-wide Statement of Activities reflects both the gross and net cost per functional categories (general government, public safety, justice system, etc.) that are otherwise being supported by general government revenues (property, sales and use taxes, intergovernmental revenues, and miscellaneous, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. The program revenues must be directly associated with the function or a business-type activity. Program revenues include

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

revenues from fees, fines, and forfeitures, licenses and permit fees, and charges for services. The operating grants include operating-specific and discretionary (either operating or capital grants while the capital grants columns reflects capital-specific grants.

Historically, the previous model did not summarize or present net cost by function or activity. The County does not currently employ an indirect cost allocation system.

This government-wide focus is more on the sustainability of the County as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

The fund financial statements are, in substance, very similar to the financial statements presented in the previous model. Emphasis here is on the major funds in either the governmental or business-type categories. Non-major funds (by category) or fund type are summarized into a single column.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes where the amounts are reasonably equivalent in value to the interfund service provided and other charges between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct cost and program revenues reported for the variance functions concerned.

Unless an internal service fund is combined with the business-type activities (deemed to be an infrequent event), totals on the business-type activity fund statements directly reconcile to the business-type activity column presented in the government-wide statements.

The governmental funds major fund statements in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted.

This presentation is deemed most appropriate to (a) demonstrate legal and covenant compliance, (b) demonstrate the sources and use of liquid resources, and (c) demonstrate how the County's actual experience conforms to the budget or fiscal plan. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented on the page following each statement, which briefly explains the adjustment necessary to transform the fund based financial statements into the governmental column of the government-wide presentation.

Internal service funds of a government (that traditionally provide services primarily to other funds of the government) are presented in the summary form as part of the proprietary fund financial statements. Since the principal users of the internal services are the County's governmental activities, financial statements of internal service funds are consolidated into the governmental column when presented at the government-wide level. To the extent possible, the cost of these services is reflected in the appropriate functional activity (general government, public safety, justice system, etc.).

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

The County's fiduciary funds (which have been redefined and narrowed in scope) are presented in the fund financial statements by type (investment trust funds, pension trust fund, and agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the County, these funds are not incorporated in the government-wide statements.

The focus of the revised reporting model is on the County as whole and the fund statements, including the major individual funds of the governmental and business-type activities, as well as the fiduciary funds, (by type). Each presentation provides valuable information that can be analyzed and compared (between years and between governments) to enhance the usefulness of the financial information.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

1. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made, regardless of the measurement focus applied.

The Government-wide Financial Statements and the Proprietary, and Fiduciary Fund Financial Statements are presented on an accrual basis of accounting. The Governmental Funds in the Fund Financial Statements are presented on a modified accrual basis.

Accrual:

All proprietary and internal service funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. Property taxes, sale taxes, bingo taxes, mixed drink taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenues items are considered to be measurable and available only when the County receives cash.

Modified Accrual:

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Property taxes, sales taxes and mixed drink taxes and bingo taxes associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County. Expenditures are generally recognized

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule is that debt service expenditure, compensated absences and claims and judgments, are recognized when due.

In applying the "susceptible to accrual" concept to intergovernmental revenues pursuant to GASB Statement #33, the provider should recognize liabilities and expenses and the recipient should recognize receivables and revenues when the applicable eligibility requirements including time requirements, are met. Resources transmitted before the eligibility requirements are met should under most circumstances, be reported as advances by the provider and deferred revenues by the recipient.

2. FINANCIAL STATEMENT PRESENTATION

The financial transactions of the County are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures, or expenses as appropriate. The various funds are reported by generic classification within the financial statements. Governmental resources allocated to, and accounted for, in the individual funds are based on the specific activities in accordance with laws, regulations, or other restrictions.

The new reporting model (GASB Statement #34) sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements and detailed in the combining section.

GOVERNMENTAL FUNDS:

The focus of Governmental funds measurement (in the Fund Financial Statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the County's governmental funds.

General Fund is the general operating fund of the County. It is used to account for all financial resources except those require to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The County did not have major special revenues funds as of September 30, 2007. The County special revenues funds were deemed appropriately created as other non-major funds.

Debt Service Funds are used to account for the accumulation of funds for the periodic payment of principal and interest on governmental bonds, loans, and capital leases.

Capital Projects Funds are used to account for the financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by Business-

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

type/Proprietary Funds). The County did not have major capital projects funds as of September 30, 2007. The County capital projects funds were deemed appropriately created as other non-major funds.

PROPRIETARY FUND TYPES:

Proprietary Funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise, Water Utility Company and the County internal service funds are charges to customers for sales and services. The County also recognizes as operating revenues the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise fund and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets.

All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The following is the description of the Proprietary Funds of the County:

Enterprise Funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by pledge of the net revenues, (b) has third party requirements that the costs, be of providing services including capital costs, be recovered with fees and charges or (c) has pricing policy designed for the fees and charges to recover similar costs. The County may additionally elect to treat other County business similarly. The major fund (Water Utility Fund) represents the County's current business-type activity.

Internal Service Funds are used to account for the financing of services provided by a department to other departments, funds or component units of the County on a cost-reimbursement basis.

The Webb County Employees Health Benefit internal service fund accounts for the County employees' medical and dental premiums and claim payments. The Worker's Compensation Reserve internal service fund accounts for the County's self insurance of workmen's compensation premiums and claim payments.

FIDUCIARY FUNDS:

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. The reporting focus is upon net assets and changes in net assets and employs accounting principles similar to proprietary funds. Fiduciary funds are excluded in the government-wide presentation of the financial statements.

Investment Trust Funds, Other Employee Benefit Trust Fund and Agency Funds The County reports three trust funds and seven agency funds as Nonmajor fiduciary funds. Agency funds are

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

used account for assets held by the County as an agent on behalf of various third parties outside the primary government.

The Permanent School Investment Trust Fund accounts for interest income and other revenues earned for the benefits of various independent school districts in the County. The Available School Investment Trust Fund accounts for the annual distribution to the independent school districts earned by the Permanent School Fund. The County did not declare a distribution as of September 30, 2007 from these trust funds due to prior year \$ 16,143,145 distribution except for one million dollars kept in the Permanent School Fund.

The Employees Retiree Insurance Trust Fund accounts for retirees' insurance benefits. The County's contracted a consultant to prepare the actuarial report for September 30, 2007 to early implement GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post employment Benefits Other Than Pensions.

Non-Current Governmental Assets/Liabilities:

GASB Statement #34 eliminates the presentation of Account Groups, but provides for these records to be maintained and incorporates the information into the Governmental column in the government-wide Statement of Net Assets

D. ASSETS, LIABILITIES AND FUND EQUITY

1. DEPOSITS AND INVESTMENTS

The County's cash and cash equivalents include cash on hand, demand deposits, certificate of deposits and money market with a maturity date of 90 days or less from the date of purchase. Additionally, each fund's equity in the State investment pools is considered to be cash equivalent since the funds can deposit or effectively withdraw cash at any time without prior notice or penalty. State statutes and the County's official Investment Policy authorize the County to invest in obligations of or guaranteed by the United States government, certificates of deposit, investment pools authorized by the Public Funds Investments Act, mutual funds and money market mutual funds and repurchase agreements.

The County records investments at fair value in accordance with provisions of GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools. All investment income is recognized as revenues in the appropriate fund's statement of revenues, expenditures and changes in fund balance. Deposit and Investments Risk Disclosures are in accordance with GASB Statement No. 40.

Pooled Cash - The County maintains pooled cash accounts for funds not require to be segregated. Some funds incur negative cash balances that are equivalent to liabilities. As a result, bank overdrafts are reported as interfund payables in the balance sheet. The general fund is the offsetting interfund receivable for the negative cash balance.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

Bank Overdraft - Individual funds with their own bank account incurring cash overdraft balances are the results of payroll interfund bank transfers or transfers from the state investment pool occurring after the year end or special revenues or capital projects' grant funds on a reimbursement basis.

2. INVENTORIES

Inventories are valued at cost, which approximates fair value, using the first in, first out method, with some inventories on the average cost method. The purchase method is used to account for inventories. Under the purchase method, inventories are recorded as expenditures when purchased; however, material amounts of inventories are reported as assets of their respective funds. Reported inventories in these funds are equally offset by a fund balance reserve, which indicates the assets are unavailable for appropriation even though they are a component of reported assets.

3. CAPITAL ASSETS AND DEPRECIATION

Capital Assets – Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, dam, and similar immovable items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

The County elected early implementation of the infrastructure reporting requirements of GASB Statement 34.

Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset's lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the County are depreciated using the straight-line method over the estimated useful life of the assets as follow:

Buildings and improvements	15 to 40 years
Equipment (computer, office and vehicles)	5 years
Infrastructure - roads (paved, caliche, or dirt)	15 to 40 years
Infrastructure - bridges	25 to 35 years
Infrastructure - dam	40 years
Infrastructure - cattle guards and culverts	20 years
Infrastructure - water and wastewater lines and pump stations	40 years

4. INTERFUND TRANSACTIONS

During the course of normal operations, the County has many transactions between funds. The accompanying fund level financial statements reflect as transfer the expenditures and transfers of

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

resources to provide services construct assets and meet debt service requirements. The effect of interfund activity has been eliminated in the Government-wide financial statements, except for transactions between the governmental and business-type activities.

5. DUE FROM OTHER GOVERNMENTAL UNITS

To recognize resources available for Special Revenue Funds and Capital Projects Funds, the County records amounts due from grantors upon receipt of the award and records the award as deferred revenue. For grants that require expenditures for eligible grant purposes in order to earn the award, revenues are recognized when expenditures are made. For other grants and financial assistance, the amounts due from other governmental units and deferred revenue are reduced upon receipt of payment and revenues are then recognized.

6. FUND EQUITY

Certain fund balances or portions thereof have been reserved to indicate amounts that are not appropriated for expenditures or are legally segregated for a specific future purpose. Designation of a portion of the fund balance is established to indicate tentative plans for financial resource utilization in a future period.

7. CAPITAL GRANT

Capital grants restricted for capital acquisitions or construction other than those associated with proprietary funds, are accounted for in the applicable Capital Projects Funds. Grant monies restricted for acquisition of Enterprise Fund capital assets are recorded as contributed equity in the applicable enterprise fund. Therefore, depreciation expense relating to fixed assets contributed or acquired with grant monies is deducted from the applicable net assets category.

8. OTHER ASSETS AND UNAMORTIZED BOND ISSUANCE COSTS

Other assets held are recorded and accounted for at cost. In the governmental funds, premiums discounts and issuance costs are treated as period costs in the year of issue. Bond issuance costs are shown as debt service expenditures. Bond premiums and discounts are shown as other financing sources.

In the proprietary funds, bond discounts and issuance costs are deferred and amortized over the term of the bonds using the bonds outstanding method that approximates the effective interest method. Bond discounts are presented as a reduction of the face amount of the revenue bonds payable whereas issuance costs are recorded as other assets. Expenses relating to the sale of the combination tax and revenues bonds in the enterprise fund are amortized over the life of the issue. As part of the reconciliation and presentation at the government-wide level these costs are adjusted and reflected similarly to proprietary funds.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

Governmental Activities:

Unamortized Bond Issuance Costs	1,189,536
Prepaid Expenses	1,036
Deposits	9,480
Total	\$ <u>1,200,052</u>

Business Activities:

Proprietary Fund:

Enterprise Fund	
Unamortized Bond Issuance Costs	328,159
Total	\$ <u>328,159</u>

9. RECLASSIFICATION

Certain September 30, 2006 accounts balances have been reclassified in this report to conform to the financial statement presentation used in 2007.

10. ADJUSTMENTS TO NET ASSETS AND FUND BALANCE

Governmental Activities

The following prior period restatements were made to the governmental activities and governmental funds:

The governmental activities beginning fund balance was adjusted (\$116,302) for the Oilton water well, Rio Bravo drainage, Los Corralitos water and sewer improvements previously reported in infrastructure in progress that should have been placed in service during prior years have been reclassified and depreciated, accordingly.

The General Fund's fund balance was adjusted (\$389,245) for state liabilities not established at the inception and traffic fines revenues belonging to the Road and Bridge Fund for \$ 50,720 and \$334,799 respectively. In addition (\$ 3,726) was adjusted for the settlement for the delinquent tax attorneys compared in previous year estimated liability.

The Road and Bridge Fund special revenue fund was adjusted \$ 346,178 for traffic fines revenues recorded to the General Fund in for previous years by the County's Justice of Peace(s). An internal audit detected the finding and was corrected between the governmental funds.

The Webb County 49th Judicial District Attorney's special revenue fund as adjusted (\$ 10,006) for a seizure receipt that belonged to the Webb County District Attorney Pool Forfeiture Agency Fund.

The Progressive Sanctions JPO (Grant F) special revenue fund was adjusted (\$ 2,549) for a grant refund payable to Texas Juvenile Probation Commission for payroll saving computed from personnel position during vacancies according to this TJPC special terms and conditions.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

The Texas Department of Housing and Community Affairs grant was adjusted (\$ 3,829) for a grant refund payable due over assessed program administrative fees. The grant administration cost must be proportionate to the amount of project funds draws. The project funds were not spent entirely; as a result, 75.57% of the grant program administration fees were reimbursed.

The total effect reported as a restatement to beginning fund balance and beginning governmental activities net assets was a decrease of (\$ 175,753) as of October 1, 2006.

Business-type Activities

The following prior period restatements were made to the business-type activities:

The business-type activities beginning fund balance was adjusted \$ 1,035,922 for interest not capitalized during the construction phase for Rio Bravo and EL Cenizo, Texas water and wastewater system improvements. The total effect reported as a restatement to beginning fund balance and beginning business-type activities net assets was an increase of \$ 1,035,922 as of October 1, 2006.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the proprietary fund statement of net assets and the government-wide statements of net assets

The proprietary fund statement of net assets include a reconciliation between net asset – total enterprise fund and net assets of business-type activities as reported in the government-wide statements of net assets. The description of the sole elements of that reconciliation is “Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds.” The details of the \$ 69,671 difference are as follows:

Internal receivable representing charges in excess of cost to business-type activities – prior years	\$ 53,063
Internal receivable representing charges in excess of cost to business-type activities – current year	<u>16,608</u>
Net adjustment to increase net assets – total enterprise fund to arrive at net assets – business-type activities	<u>\$ 69,671</u>

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. EXCESS EXPENDITURES OVER APPROPRIATIONS

An excess of expenditures / expenses over appropriations were incurred for the following governmental funds as of September 30, 2007:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

<u>Governmental Accounts</u>	<u>Appropriations</u>	<u>Expenses / Expenditures</u>	<u>Excesses</u>
Special Revenues Funds:			
Self Help Center Contract #724003	\$ 99,291	146,806	47,515
Total	\$ <u>99,291</u>	\$ <u>146,806</u>	\$ <u>47,515</u>

The Self Help Center Contract # 724003 for excess personnel cost \$ 47,515 will be eliminated in fiscal year 2008 through a budget amendment. The budget amendment will increase certain grant activities in order to reclassify personnel cost into the adjusted grant activities.

B. DEFICIT FUND EQUITY

As of September 30, 2007, the County does not have deficit fund balances.

IV. DETAILED NOTES ON ALL FUNDS

A. CASH AND CASH EQUIVALENTS, INVESTMENTS, AND BANK OVERDRAFT

CASH - At September 30, 2007 the carrying amount of the County's deposits was \$ 2,095,577 and the bank balance was \$ 2,236,690 for governmental activities. The fiduciary funds carrying amount of the County's deposits was \$ 10,576,019 and bank balance was \$ 10,416,771. Of the bank amounts, 100 percent was insured or collateralized with securities held by the County's agent in the County's name.

CASH EQUIVALENTS - Cash equivalents represent deposits and short-term highly liquid investments with a maturity of less than three months.

The Interlocal Cooperation Act, chapter 791 of the Texas Government Code, and the Public Funds Investment Act, chapter 2256 of the Texas Government Code provide for the creation of public funds investment pools through which political subdivisions and other entities may invest public funds.

Pursuant to subchapter G of chapter 404, the Comptroller of Public Accounts administers the Texas Local Government Investment Pools (the TexPool Portfolios) as public funds investment pools through the Texas Treasury Safekeeping Trust Company. The TexPool portfolio is designed and managed to ensure that it maintain its AAAM rating (or the equivalent) by a nationally recognized statistical rating organization. There is a twenty-four hour fund availability of these funds; therefore, the Texpool's investment total \$ 37,406,745 (\$ 29,912,954 for governmental activities, \$ 2,569,696 for business-type activities, and 4,924,095 for fiduciary funds) are reported as cash equivalent. Texpool's net assets value is 1.00018% of the County's carrying value as of September 30, 2007. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

As required by Technical Bulletin 94-1 Disclosures about Derivatives for indirect transactions such as investment pool, Texpool held no derivative securities. Texpool's investment policy does not allow for derivative investments.

MBIA Texas Cooperative Liquid Assets Securities System (Texas CLASS) is also a public fund pool for the County permanent school fund. Texas CLASS establishes a trust so long as MBIA Municipal Investors Services Corporation is the Program Administrator organized and existing under the laws of State of Texas. The Board of Trustees shall conduct the Trustees activities, execute all documents and sue or be sue under either of the under the foregoing names. MBIA, Inc. portfolio shall be designed and managed to ensure that it will meet all the requirements necessary to maintain an AAAM rating (or the equivalent) by a nationally recognized investment rating firm. There is twenty-four hour fund availability of these funds; therefore, the Texas CLASS investment of \$ 16,329,033 is also reported as cash equivalent. MBIA's net asset value is 1.0% of the County's carrying value as of September 30, 2007. The fair value of the position in Texas CLASS is the same as the value of Texas CLASS shares.

The Texas Short Term Asset Reserve Fund (TexSTAR) is a local government investment pool organized under the authorized of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Investment Act, Chapter 2256, Texas Government Code. TexSTAR was created in April 2002 by contract among its participating governmental units and is governed by a board of directors JPMorgan Fleming Asset Management, Inc. and First Southwest Asset Management, Inc. act as co-administrators, providing investment management services and participant services and marketing, respectively. JPMorgan Chase Bank and/or its subsidiary, J.P. Morgan Investor Service Inc., provide custodial, transfer agency, fund accounting, and depository services. TexSTAR portfolio shall be designed and managed to ensure that it will meet all the requirements necessary to maintain an AAAM rating (or the equivalent) by a nationally recognized investment rating firm. There is twenty-four hour fund availability of these funds; therefore, the investment of \$ 343,464 is also reported as cash equivalent. TexSTAR's net asset value is 1.000240% of the County's carrying value as of September 30, 2007. Accordingly, the fair value of the position in TexSTAR is the same as the value of TexSTAR shares. All securities in the portfolio shall be marked to market daily, and if the ratio of the market value of the Fund portfolio divided by the book value of the portfolio is less than .995 or greater than 1.005, TexSTAR shall sell portfolio holding as required to maintain the ratio between .995 and 1.0005. However, the \$1.00 per unit value is not guaranteed or insured by TexSTAR or the co-administrators.

As required by Technical Bulletin 94-1 Disclosures about Derivatives for indirect transactions such as investment pool, TexSTAR held no derivative securities. TexSTAR investment policy does not allow for derivative investments and commercial paper.

Cash and cash equivalents and investments are combined in the Financial Statements as follows:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

Financial Statements	Primary Government		
	Governmental Activities	Business-type Activities	Fiduciary Funds
Cash on hand	\$ 13,697	300	
Deposits	2,081,880		10,576,019
Certificates of deposit			2,827,727
Texpool State Investment Pool	29,912,954	2,569,696	4,924,095
MBIA Asset Management Investment Pool	16,329,033		
TexStar Investment Pool	343,464		
Total Cash and Cash Equivalents	\$ 48,681,028	2,569,996	18,327,841

Per Fund Type	Negative Pooled Cash
General Fund	
General Operating Bank Account	\$ 342,442
Total Bank Overdraft Balance	\$ 342,442

The Webb County General Fund Operating bank account had a negative cash balance as of September 30, 2007.

1. Investments

The investment policies adopted by the Court are in accordance with the laws of the State of Texas. The policies identify investment policy, investment strategies, investment guidelines and investment management.

The County demand deposits and bank certificates of deposits are fully covered by collateral held in the County name by the County's agent, the Federal Reserve Bank of Dallas. The County's collateral agreements require the fair value of securities held by its agents to exceed the total amount of cash and investments held by International Bank of Commerce (depository bank).

2. Interest Rate Risk

All investments carry the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The County manages its exposure

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

to interest rate risk by limiting the weighted average days to having the majority of the investments portfolio in external investment pools. As of September 30, 2007 the County was in compliance with all its investment guidelines to manage interest rate risk.

At year end, the County investment balances were as follows:

Primary Government					
Investment Type	Governmental Activities	Business- type Activities	Fiduciary Funds	Average Weighted Average Maturity	Standard & Poor's Credit Rating
Certificates of deposits			228,124	Less than 90	
Certificates of deposits			2,599,603	Less than 365	
Texpool Investment Pool	29,912,954	2,569,696	4,924,095	34 (1) 60 (2)	AAAm
MBIA Asset Management	16,329,033			41 (2)	AAAm
TexStar Investment Pool	343,464			20 (1) 79 (2)	AAAm
Total	\$ 46,585,451	2,569,696	7,751,822		

Definition of weighted average maturity (1) & (2)

(1) This weighted average maturity calculation uses the SEC Rule 2A-7 definition for slated maturity for any floating rate instrument held in the portfolio to determine the weighted maturity for the pool. This rule specifies that a variable rate instrument to be paid in 397 calendar days or less shall be deemed to have a maturity equal to the period remaining until the next readjustment of the interest rate.

(2) This weighted average maturity calculation uses the final maturity of any floating rate instrument held in the portfolio to calculate the weighted average maturity for the pool.

3. Credit Risk and Concentration of Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer.

The County is authorized by statute and its investment policy to invest in obligations of, or guaranteed by the United States Government (investments shall not constitute more than 75% of the portfolio), certificates of deposits (investments shall not constitute more than 20% of the portfolio), investment pools (investments may constitute up to 100% of the portfolio), mutual funds and money market mutual funds (investments not more than 80% the County's monthly average fund balance may be invested in the aggregate separately or collectively of the portfolio) and repurchase agreements (investments shall not constitute more than 50% of the portfolio). The County and District Clerk four percent of certificates of deposits are mandates by the court orders.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

In addition investments will not have a maturity greater than twelve months from date of purchase, unless the Commissioners Court authorizes an investment with a longer maturity and the investment will not constitute more than 15% of the portfolio of the General fund, Special Revenue Funds, Enterprise Fund, Internal Service Funds and Fiduciary Funds.

Capital Projects Funds investments will not have a maturity greater than twelve months from date of purchase, unless the Commissioners Court authorizes an investment with a longer maturity and the investment will not constitute more than 25% of the portfolio.

Investment Issuer	Market Value of Collateral	Primary Government		Fiduciary Funds	Percentage of Portfolio
		Governmental Activities	Business-type Activities		
Laredo National Bank		\$		1,246,071	2.19%
International Bank of Commerce				213,525	0.38%
Commerce Bank				470,190	0.83%
Well Fargo Bank NA				48,427	0.09%
Falcon International Bank				739,633	1.30%
First National Bank				109,881	0.19%
TexPool Investment Pool					
Government Securities - Agencies		6,102,243	524,218	1,004,515	13.41%
Repurchase Agreements	1.00018% of book value	23,810,711	2,045,478	3,919,580	52.32%
MBIA Asset Management Investment Pool					
Government Securities - Agencies		9,634,129	0	0	16.93%
Repurchase Agreements	1.00% of book value	6,694,904	0	0	11.76%
TexStar Investment Pool					
Government Securities - Agencies		74,841	0	0	0.13%
Repurchase Agreements	1.000240% of book value	268,623	0	0	0.47%
Total Investment by Issuer		\$ 46,585,451	2,569,696	7,751,822	100.00%

4. Custodial Credit Risk

Investments are exposed to custodial credit risk if the investments are uninsured, are not registered in the County's name and are held by the counterparty. In the event of the failure of the counterparty, the County may not be able to recover the value of its investments that are held by the counterparty. As of September 30, 2007 all of the County's investments are held in the County's name.

In accordance with the County's investment policy, all funds held by an insured state or national bank domiciled in Texas in demand deposits or in certificates of deposits shall be secured by the FDIC and/or by 102% in pledged collateral. All funds held in certificates of deposits by a saving bank domiciled in Texas must be fully secured by the FDIC. The County recognizes that The FDIC insurance is only available up to maximum per account of \$100,000. Funds held by banks

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

domiciled in Texas are not insured by the FDIC shall be pledged as collateral for at a rate of 102% collateral, any of the following book entry securities: 1) government securities or obligations issued by the State of Texas, its agencies or political subdivisions approved by the Attorney General of Texas, 2) obligations of the United States or its agencies and instrumentalities, excluding mortgage securities or 3) any other obligation or securities authorized to be collateral securing the funds of counties under the laws of the State of Texas. All collateral shall be placed with an independent third party financial institution for safekeeping, with original safekeeping receipts issued to the County.

B. RECEIVABLES

Accounts, billings, and taxes receivables and related allowances are as follows:

<u>Receivables</u>	<u>Governmental Activities</u>	<u>Business- type Activities</u>
Tax Receivable - Delinquent	7,950,696	
Billings Receivable		230,344
Accounts Receivable	1,207,081	3,804
Fines Receivable	2,774,062	
Probation Fees Receivable	195,465	
Notes Receivable	60,250	
Accrued Interest Income	1,206	
Total Receivables	\$ <u>12,188,759</u>	\$ <u>234,148</u>

Governmental funds report deferred revenues in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not earned. For the governmental statements, property taxes expected to be collected are reported as deferred. At the end of the current fiscal year, the various components of deferred revenues and unearned revenue reported in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Unearned</u>
Properties taxes receivables – General Fund	6,969,178	
Properties taxes receivables – Road and Bridge Fund	165,648	
Properties taxes receivables – Debt Service Fund	1,031,105	
Grant drawdown prior to meeting all eligibility requirements		558,773
Total	\$ <u>8,165,931</u>	\$ <u>558,773</u>

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

C. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2007 was as follows:

	Ending Balance 9/30/2006	Increases	Decreases	Ending Balance 9/30/2007
Governmental activities:				
Capital assets, not being depreciated:				
Land and improvements	\$ 6,577,370	934,940		\$ 7,512,310
Infrastructure in progress	29,810,248		17,011,253	12,798,995
Construction In progress	3,772,022	6,389,858	1,519,252	8,642,627
Total capital assets, not being depreciated	<u>40,159,640</u>	<u>7,324,798</u>	<u>18,530,505</u>	<u>28,953,932</u>
Capital assets, being depreciated:				
Infrastructure	58,813,375	19,539,699		78,353,076
Buildings	74,452,581	6,292,524	98,422	80,646,684
Furniture, fixtures, and equipment	28,940,411	3,296,951	49,993	32,187,367
Total capital assets, depreciated	<u>162,206,367</u>	<u>29,129,174</u>	<u>148,415</u>	<u>191,187,126</u>
Less accumulated depreciation for:				
Infrastructure	(40,629,434)	(1,074,710)		(41,704,144)
Buildings	(26,479,545)	(2,061,013)		(28,540,558)
Furniture, fixtures, and equipment	(23,346,553)	(1,720,616)	49,993	(25,017,177)
Total accumulated depreciation	<u>(90,455,532)</u>	<u>(4,856,339)</u>	<u>49,993</u>	<u>(95,261,879)</u>
Total capital assets, being depreciated, net	<u>71,750,835</u>	<u>24,272,834</u>	<u>98,422</u>	<u>95,925,248</u>
Governmental activities capital assets, net	<u>\$111,910,475</u>	<u>31,597,632</u>	<u>18,628,927</u>	<u>\$124,879,180</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land and improvements	\$ 216,295			\$ 216,295
Infrastructure in progress	3,864,252	1,308	3,864,252	1,308
Total capital assets, not being depreciated	<u>4,080,547</u>	<u>1,308</u>	<u>3,864,252</u>	<u>217,603</u>
Capital assets, being depreciated:				
Infrastructure	6,779,948	4,966,645		11,746,593
Buildings	496,623	77,734		574,357
Furniture, fixtures, and equipment	378,885			378,885
Total capital assets, depreciated	<u>7,655,456</u>	<u>5,044,380</u>		<u>12,699,835</u>
Less accumulated depreciation for:				
Infrastructure	(805,446)	(219,995)		(1,025,441)
Buildings	(103,984)	(21,808)		(125,792)
Furniture, fixtures, and equipment	(378,292)	(593)		(378,886)
Total accumulated depreciation	<u>(1,287,722)</u>	<u>(242,397)</u>		<u>(1,530,118)</u>
Total capital assets, being depreciated, net	<u>6,367,734</u>	<u>4,801,983</u>		<u>11,169,717</u>
Business-type activities capital assets, net	<u>\$ 10,448,281</u>	<u>4,803,290</u>	<u>3,864,252</u>	<u>\$ 11,387,320</u>

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

Depreciation expense was charged to functions / programs of the primary government as follows:

Governmental activities:

General Government	\$ 959,009
Public Safety	744,076
Justice System	601,644
Health and Human Service	255,699
Infrastructure and Environmental Services	1,311,446
Correction and Rehabilitation	424,151
Community and Economic Development	439,247
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	<u>4,767</u>
Total depreciation expense - governmental activities	<u><u>\$ 4,740,040</u></u>

Business-type activities:

Total depreciation expense - business-type activities	<u><u>\$ 223,191</u></u>
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The prior period adjustment present the different between the increase in accumulated depreciation and depreciation expense for governmental activities and business-type activities \$ 116,291 and \$ 19,206 respectively.

D. ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued liabilities in the governmental and business activities are as follows:

<u>Accounts Payable and Accrued Liabilities</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Bank overdraft	\$ 342,442	\$
Accounts payable	10,655,480	174,459
Accrued wages	2,715,276	27,458
Other liabilities	1,438,072	41,140
Restitution payable	198,257	
Retainage payable	461,797	14,481
Customer deposits		<u>50,949</u>
Total Accounts Payable and Accrued Liabilities	<u><u>\$ 15,811,325</u></u>	<u><u>\$ 308,486</u></u>

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

E. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The County has numerous transactions between funds that involve receipts and disbursements by one fund for amounts of another fund. Those transactions that require one fund to reimburse another are classified in the balance sheet of the various funds as due to or due from other funds, as appropriate. Transactions that would be treated as revenues, expenditures, or expenses if they involved organizations external to the County are accounted for as revenues, expenditures, or expenses in the funds involved.

Individual interfund receivable and payable balances at September 30, 2007 were:

Primary Government	Interfund Receivables	Interfund Payables
Governmental Funds		
General Fund	\$ 6,853,766	\$ 9,238,885
Nonmajor Governmental Funds	8,890,468	3,449,976
Governmental Funds Subtotals	15,744,234	12,688,861
Proprietary Funds		
Enterprise Fund	115,320	2,463,760
Internal Service Funds		
Employee Health Benefits	259,466	461,469
Workers Compensation Reserve		504,930
Internal Service Funds Subtotals	259,466	966,399
Total	\$ 16,119,020	\$ 16,119,020

Transfers of financial resources among funds are recognized in all funds affected in the accounting period in which the interfund receivable and payable arises. Interfund operating transfers are legally authorized transfers from a fund to the fund through which the resources are to be expended. During the fiscal year ended September 30, 2007, transfers were as follows:

Transfers In:						
	General Fund	Nonmajor Governmental Funds	Water Utilities Enterprise Funds	Internal Service Funds	Fiduciary Funds	Total
Transfers Out:						
General Fund	\$	3,503,528	157,260			\$ 3,660,788
Nonmajor Governmental Funds	254,398	3,223,947				3,478,345
Internal Service Funds				249,560	361,944	611,504
Fiduciary Funds					345,606	345,606
Total	\$ 254,398	6,727,475	157,260	249,560	707,550	\$ 8,096,243

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

The General Fund \$ 254,398 transfer in consist of \$ 225,000 from the Webb County Courthouse Security Fund and \$ 29,398 present interest income due to the general bank accounts from the purchased of the Casa Ortiz acquisition from the available bond proceeds.

The General Fund \$ 3,503,528 transfers out consists of \$ 3,020,000 creation of an capital project (planned and one-time action), \$ 395,684 for certificates of participation bonds, capital leases and LoanSTAR loan, \$ 60,000 for Webb County Record Preservation Fund, \$ 18,601 for the Hotel / Motel Fund, \$ 7,243 for the Road and Bridge Fund and \$ 2,000 for the Emergency Food and Shelter Fund.

The Court approved the general fund transfers \$ 157,260 consisting of \$ 120,000 and \$ 37,260 to fund a partial portion of the debt service requirements and a TNRCC settlement for the Water Utility Company, respectively. The noted different between governmental funds transfers and governmental activities consist of \$ 125,000 transfer by general government departments for additional cost incurred by the construction company settled by the General Fund. The expense was capitalized by the Webb County Water Utility Fund for the related project.

The Court approved \$ 611,504 transfer from the Worker's Compensation Reserve Fund to the Webb County Employees' Health Benefit internal service fund to eliminate \$ 249,560 the fund's deficit and the Webb County Employees Retiree Fund to fund the program for \$ 150,000 and \$211,944 implement GASB Statement 45, OPEB accounting and reporting requirements.

The Permanent School Investment Trust Fund transfers \$ 345, 606 to the Available School Trust Fund for the interest income earned and gazing and hunting lease proceeds. The Court did not declare a distribution in the current year to the County school districts.

F. LEASES

The County entered into contractual lease agreements for equipment, heavy equipment, vehicles, and portable buildings for the General Fund, Road and Bridge Fund, and the U.S. Department of Health and Human Service - Head Start Program. The leases met the criteria of a capital lease, in which the benefits and risks of ownership are essentially transferred to the lessee, the County. Upon entering into these capital leases, the County records capital outlay and other financing sources for governmental funds equal to the capitalization amounts of the equipment in the fund that accounts for the acquiring governmental funds. The County records the asset and the related liability for the enterprise fund.

The assets acquired through capital lease are as follows:

	Governmental Activities
Asset:	
Buildings	\$ 82,905
Equipment	3,137,056
Less: Accumulated Depreciation	(2,531,598)
Total	<u>\$ 688,363</u>

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

Lease payments are reported in the Debt Service Fund for governmental funds as taxes that have been levied for that specific purpose. The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2007, were as follows:

<u>Year Ending September 30</u>	<u>Governmental Activities</u>
2008	96,807
2009	62,979
2010	62,979
2011	62,979
2012 - 2013	<u>78,282</u>
Total minimum lease payments	364,026
Less: amount representing interest	<u>(43,435)</u>
Present value of minimum lease payments	<u><u>\$ 320,591</u></u>

G. LONG-TERM DEBT

The following is a summary of long-term debt activity for the year ended September 30, 2007. The Certificates of Obligations, General Obligation Refunding, Limited Tax Improvements, and Limited Tax Refunding bonds pertain to governmental funds. The LoanSTAR Loan and capital leases pertain also to governmental funds. The governmental bond debt is retired from the Debt Service Fund; primarily ad valorem taxes, and the LoanSTAR Loan and capital leases are retired from General Fund and Road and Bridge Fund transfers. The Head Start Program pays for its capital lease from its own special revenue fund.

The TWDB Water and Sewer DFUNDII Loan series 2000, a portion of the Certificates of Obligations non-refunded, series 1999 and 2000, Certificates of Obligations, series 2006, Limited Tax Refunding Bonds, Series 2005 and TWDB EDAP Loan (series 2004 & series 2004A) are retired by the Webb County Water Utility Fund.

Long-term liabilities activity for the fiscal year ended September 30, 2007, was as follow:

	<u>Original Amount</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amount Due Within One Year</u>
Governmental Activities:						
Certificates of Obligations & Bonds						
General Obligations Refunding Bonds, Series 1998	8,020,000	7,465,000		175,000	7,290,000	185,000
Certificates of Obligations, Series 1999	13,664,700	1,841,983		586,295	1,255,688	613,995
Certificates of Obligations, Series 2000	5,995,000	1,276,705		203,811	1,072,894	246,112
Certificates of Obligations, Series 2001	7,000,000	6,445,000		135,000	6,310,000	160,000
Limited Tax Improvement Bonds, Series 2002	11,300,000	9,670,000		440,000	9,230,000	460,000
Certificates of Obligations, Series 2002	4,300,000	3,465,000		160,000	3,305,000	165,000
Limited Tax Refunding Bonds, Series 2002	6,275,000	3,510,000		1,110,000	2,400,000	1,170,000
Limited Tax Refunding Bonds, Series 2003	6,335,000	5,585,000		425,000	5,160,000	435,000
Certificates Of Obligation, Series 2003	10,000,000	9,560,000		90,000	9,470,000	220,000
Limited Tax Refunding Bonds, Series 2005	12,716,562	12,681,618		34,821	12,646,797	39,066
Certificates Of Obligation, Series 2006	<u>11,685,000</u>	<u>11,685,000</u>		<u>492,000</u>	<u>11,193,000</u>	<u>181,000</u>
	104,791,262	73,185,306		3,851,927	69,333,379	3,875,173

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

Bond premiums		809,074		134,887	674,187	
Bond discounts		(209,525)		(14,086)	(195,439)	
Less deferred amount on refunding		<u>(749,608)</u>		<u>(131,549)</u>	<u>(618,059)</u>	
Total Certificates of Obligations & Bonds	104,791,262	73,035,247		3,841,179	69,194,068	3,875,173
Loans						
LoanSTAR Revolving Loan Program	<u>1,124,039</u>	<u>426,157</u>		<u>150,403</u>	<u>275,754</u>	<u>156,264</u>
Total Loans	1,124,039	426,157		150,403	275,754	156,264
Tax Notes						
Tax Notes, Series 2007	<u>1,680,000</u>		<u>1,680,000</u>		<u>1,680,000</u>	<u>310,000</u>
Total Notes	1,680,000		1,680,000		1,680,000	310,000
Lease Purchases						
Lease Purchases	<u>1,719,665</u>	<u>403,634</u>		<u>83,043</u>	<u>320,591</u>	<u>81,268</u>
Total Lease Purchases	1,719,665	403,634		83,043	320,591	81,268
Governmental activities long-term liabilities	<u>109,314,966</u>	<u>73,865,037</u>	<u>1,680,000</u>	<u>4,074,624</u>	<u>71,470,413</u>	<u>4,422,705</u>
Business-type Activities:						
Certificates of Obligations, Series 1999	1,135,300	153,017		48,705	104,312	51,006
Certificates of Obligations, Series 2000	1,800,000	383,295		61,189	322,107	73,888
Limited Tax Refunding Bonds, Series 2005	2,058,438	2,053,382		5,179	2,048,203	5,934
Certificates of Obligations, Series 2006	<u>720,000</u>	<u>720,000</u>		<u>23,000</u>	<u>697,000</u>	<u>24,000</u>
	5,713,738	3,309,694		138,073	3,171,622	154,827
Bond premiums		100,583		16,275	84,308	
Bond discounts		(8,674)		(450)	(8,224)	
Less deferred amount on refunding		<u>(188,862)</u>		<u>(30,173)</u>	<u>(158,689)</u>	
Total Certificates of Obligations	5,713,738	3,212,741		123,725	3,089,017	154,827
Loans						
TWDB Water & Sewer DFUNDII, Series 2000	1,958,000	1,860,000		50,000	1,810,000	70,000
TWDB EDAP Loan, Series 2004	1,102,000	1,092,000		25,000	1,067,000	25,000
TWDB EDAP Loan, Series 2004A	<u>588,000</u>	<u>568,000</u>		<u>15,000</u>	<u>553,000</u>	<u>15,000</u>
Total Loans	3,648,000	3,520,000		90,000	3,430,000	110,000
Business-type Activity Long-term Liabilities	<u>9,361,738</u>	<u>6,732,741</u>		<u>213,725</u>	<u>6,519,017</u>	<u>264,827</u>

Webb County, Texas

Notes to the Financial Statements

For the Fiscal Year Ended September 30, 2007

Description of Individual Bond Issues and Loans Outstanding

Summarized below are the County's individual bond and loan issues which are outstanding at September 30, 2007.

Purpose of Issue	Amount Issued	Amount Outstanding	Interest Rate	Maximum Annual Debt Service
PRIMARY GOVERNMENT:				
Governmental Activities				
General Obligation Refunding Bonds, Series 1998 refund a portion of the County's currently outstanding Certificates of Obligation, Series 1996; costs incurred in connection with issuance of the bonds	8,020,000	7,290,000	3.50%-4.45%	2,034,278
Certificates of Obligations, Series 1999 a new County administration building; a new courtroom for the 406th District Court; a chiller to serve County buildings; automobiles, trucks, and road equipment; computer and software equipment for County departments including Y2K compliance; and elevated storage tank in Rio Bravo; water transmission lines in the El Cenizo area; water utility equipment, including pumps and related equipment and buildings and improvements for the the County Water Utilities Department; vehicle maintenance equipment for County garages; and the payment of contractual obligations for professional services in connection with the above projects	13,664,700	1,255,689	5.00%-6.00%	670,114
Certificates of Obligations, Series 2000 completion of the new county administration building; purchase 7,084 square feet of land adjoining the administration building; construction of improvements to the Webb County Jail; improvements to the computer network; purchase of 2000 Hawk fire apparatus; construction of building modifications; road rehabilitation; right-of-way acquisition; construction of a water treatment plant, raw water delivery system, and raw water storage tank; purchase of vehicles, computers, laboratory equipment, backhoes, water and wastewater pumps, generators, and other equipment for water treatment plant and general county operations; and the payment of contractual obligations for professional services in connection with the above projects	5,995,000	1,072,895	4.55%-6.00%	544,211
Certificates of Obligations, Series 2001 acquisition and renovation of the land and buildings for the downtown Villa Antigua project; replacement or upgrade of the County's main computer system and purchase of additional computer equipment; acquisition of land and construction of the County's morgue; expansion or rehabilitation of existing County buildings; construction, renovation, and improvements to various County parks; right-of-way acquisition in the colonias area; construction of an international bridge; purchase of computers, printers, copiers, furniture, and vehicles for various County departments; and the payment of contractual obligations for professional services in connection with such projects	7,000,000	6,310,000	4.55%-5.73%	860,331
Limited Tax Improvement Bonds, Series 2002 design, planning, acquisition, construction, capital outlay, and equipping of juvenile detention facility; and the payment of contractual obligations for professional services in connection with such project	11,300,000	9,230,000	3.00%-4.80%	850,900
Certificates of Obligations, Series 2002 design, planning, acquisition, construction, capital outlay, and equipping of community centers, other County buildings, improvements to the County parks, construction of bridges, acquisition of water supply and general equipment and other projects; and paying the costs of issuance thereof	4,300,000	3,305,000	3.00%-5.03%	305,919
Limited Tax Refunding Bonds, Series 2002 refund the outstanding obligations of the County listed on Schedule 1 hereto (the "Refunded Obligations") on February 15, 2003 on a current basis with a delivery date for the Refunding Bonds of November 21, 2002.	6,275,000	2,400,000	5.00%	1,260,750

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

Limited Tax Refunding Bonds, Series 2003 refund the outstanding obligations of the County on Schedule 1 hereto (the "Refunded Obligations") on March 1, 2004.	6,335,000	5,160,000	2.50%-3.00%	948,600
LoanStar Loan revenues are from the State Energy Conservation Office in the form of a loan. Funds are to be used for the energy conservation retrofit measures of the Law Enforcement Center and the Justice Center.	1,197,256	276,051	4.04%	165,134
Certificates Of Obligations, Series 2003 for the design, planning, acquisition, construction, and equipping of golf course improvements; purchase and renovation of the site and building called "Tex-Mex" building at 1202 Washington Street; sites for and construction of ionization towers and monitoring station for rain enhancement; construction, renovation, equipment, and improvement to various County parks and community centers; right-of-way acquisition and road improvements in the colonias areas; construction of an international bridge; acquisition of a secondary County water source; purchase computers, copiers, fax machines, furniture, vehicles, heavy equipment and other equipment for the County courts, the Sheriff's department, and other various County departments; Casa Blanca Lake rehabilitation; development of recreational facilities through interlocal agreements with LISD, UISD, and City of Laredo; development of the North Shilo Community Center in Precinct 3 of the County; land acquisition and developments and/or rehabilitation of the recreational and community centers in the Rio Bravo and El Cenizo areas of Southern Webb County; improvements to County property used for recreational purposes in the area known as "LIFE Downs"; and the payment of contractual obligations for professional services in connection with such projects	10,000,000	9,470,000	2.50%-5.00%	1,158,956
Limited Tax Refunding Bonds, Series 2005 refund a portion of the County's outstanding debt for Certificates of Obligation, Series 1999 and Series 2000; costs incurred in connection with issuance of the bonds	12,716,562	12,646,796	3.00%-5.00%	1,617,099
Certificates Of Obligations, Series 2006 for the payment of contractual obligations to be incurred for the design, planning, acquisition, construction, and equipping of right-of-way and drainage facilities in the Colonias areas; two tanker trucks for fire protection; permitting an international railroad bridge; permitting an international bridge; right-of-way and utilities relocation for Cuatro Vientos Road; engineering design and repairs to Casa Blanca Dam; water well and tests in Carrizo Wilcox Aquifer; a morgue; a veterans building and museum; studies for reconstruction and preservation of the courthouse annex and other County buildings; purchase of vehicles, computers, copiers, fax machines, furniture, and other equipment for all departments; development of facilities including county parks, community centers land acquisition and the construction and/or rehabilitation of parks, community centers, and other buildings, constructed either independently or through interlocal agreement with other public and/or private entities; communication tower and radio equipment; improvement for the renovation of the Villa Antigua project; raw water intake and pond cleaning at water treatment plant; and vehicles and road and bridge heavy equipment; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering), and to pay costs of issuance related to the Certificates.	11,684,975	11,193,000	4.30%-5.00%	1,081,443
Tax Notes, Series 2007 Acquisition, design, planning, construction, equipping, and/or renovation of Casa Ortiz.	1,680,000	1,680,000	3.66%-3.76	370,029
Total Governmental Activities	100,168,493	71,289,431		
Purpose of Issue	Amount Issued	Amount Outstanding	Interest Rate	Annual Debt Service
Business-Type Activities				
Certificates of Obligations, Series 1999 completion of the new county administration building; elevated water tank; capital outlay; and the payment of contractual obligations for professional services in connection with the above projects	1,135,300	104,313	5.00%-6.00%	55,668
Certificates of Obligations, Series 2000 financing the water supply portion of the Waterworks and Sewer System Project and paying the costs of issuance of the bonds	1,800,000	322,106	4.55%-6.00%	163,384

Webb County, Texas

Notes to the Financial Statements

For the Fiscal Year Ended September 30, 2007

TWDB DFUND II Loan, Series 2000 financing the water supply portion of the Waterworks and Sewer System Project and paying the costs of issuance of the bonds	1,958,000	1,810,000	5.59%	207,915
TWDB EDAP Loan Series 2004 design and construction of water treatment and distribution and wastewater collection and treatment facilities to serve the economically distressed areas of Webb County known as the City of Rio Bravo and the City of El Cenizo	1,102,000	1,067,000	2.75%-5.60%	104,408
TWDB EDAP Loan Series 2004A design and construction of water treatment and distribution and wastewater collection and treatment facilities to serve the economically distressed areas of Webb County known as the City of Rio Bravo and the City of El Cenizo	588,000	553,000	3.33%-5.93%	55,696
Limited Tax Refunding Bonds, Series 2005 refund a portion of the County's outstanding debt for Certificates of Obligation, Series 1999 and Series 2000; costs incurred in connection with issuance of the bonds	2,058,438	2,048,204	3.00%-5.00%	314,750
Certificates Of Obligations, Series 2006 for the payment of contractual obligations to be incurred for the design, planning, acquisition, construction, and equipping of right-of-way and drainage facilities in the Colonias areas; two tanker trucks for fire protection; permitting an international railroad bridge; permitting an international bridge; right-of-way and utilities relocation for Cuatro Vientos Road; engineering design and repairs to Casa Blanca Dam; water well and tests in Carrizo Wilcox Aquifer; a morgue; a veterans building and museum; studies for reconstruction and preservation of the courthouse annex and other County buildings; purchase of vehicles, computers, copiers, fax machines, furniture, and other equipment for all departments; development of facilities including county parks, community centers land acquisition and the construction and/or rehabilitation of parks, community centers, and other buildings, constructed either independently or through interlocal agreement with other public and/or private entities; communication tower and radio equipment; improvement for the renovation of the Villa Antigua project; raw water intake and pond cleaning at water treatment plant; and vehicles and road and bridge heavy equipment; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering); and to pay costs of issuance related to the Certificates.	720,000	697,000	4.30%-5.00%	55,025
Total Business-Type Activities	9,361,738	6,601,623		

Governmental Activities:

Fiscal Year	Certificates of Obligations & Bonds Total for all Series			LoanSTAR Loan			Contract Payable (Lease Obligation)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2008	3,875,173	3,033,765	6,908,938	156,264	8,870	165,134	81,268	15,539	96,807
2009	4,287,415	2,845,960	7,133,375	119,787	2,460	123,849	51,753	11,226	62,979
2010	4,281,647	2,654,781	6,936,427				54,506	8,473	62,979
2011	4,696,356	2,476,759	7,173,115				57,411	5,568	62,979
2012	4,692,079	2,305,865	6,997,944				60,477	2,502	62,979
2013	4,988,477	2,099,663	7,088,140				15,176	127	15,303
2014	5,216,771	1,876,285	7,093,056						
2015	5,565,817	1,635,139	7,200,957						
2016	3,945,455	1,416,518	5,361,973						
2017	4,139,608	1,229,079	5,368,687						
2018	4,332,167	1,032,269	5,364,436						
2019	4,542,858	823,786	5,366,644						
2020	3,966,558	614,684	4,581,241						
2021	3,162,000	440,733	3,602,733						
2022	2,731,000	296,375	3,027,375						
2023	1,878,000	183,548	2,061,548						
2024	966,000	116,026	1,082,026						
2025	1,009,000	71,589	1,080,589						
2026	1,057,000	24,443	1,081,443						
Total	69,333,380	25,177,267	94,510,647	276,051	11,330	288,983	320,591	43,435	364,026

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

Fiscal Year	Tax Notes Series 2007		
	Principal	Interest	Total
2008	310,000	56,351	366,351
2009	325,000	44,747	369,747
2010	335,000	32,668	367,668
2011	350,000	20,029	370,029
2012	360,000	6,768	366,768
Total	1,680,000	160,563	1,840,563

Business-Type Activities:

Fiscal Year	Certificates of Obligations, Total for all Series			TWDB EDAP Loan Series 2004			TWDB EDAP Loan Series 2004A		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2008	154,828	141,870	296,698	25,000	52,356	77,356	15,000	29,419	44,419
2009	172,587	135,304	307,891	50,000	50,988	100,988	15,000	28,770	43,770
2010	298,353	132,585	430,938	50,000	49,038	99,038	25,000	27,859	52,859
2011	248,644	120,480	369,124	55,000	46,843	101,843	25,000	26,682	51,682
2012	147,921	95,383	243,304	55,000	44,450	99,450	30,000	25,353	55,353
2013	171,523	91,261	262,784	55,000	41,989	96,989	30,000	23,874	53,874
2014	183,229	83,181	266,410	60,000	39,343	99,343	30,000	22,365	52,365
2015	204,183	75,121	279,304	60,000	36,508	96,508	35,000	20,696	55,696
2016	234,545	66,055	300,600	65,000	33,459	98,459	35,000	18,857	53,857
2017	250,392	54,418	304,810	65,000	30,193	95,193	35,000	16,974	51,974
2018	262,833	41,836	304,669	75,000	26,585	101,585	35,000	15,056	50,056
2019	272,142	28,518	300,660	80,000	22,535	102,535	40,000	12,962	52,962
2020	283,442	19,986	303,429	85,000	18,161	103,161	40,000	10,690	50,690
2021	43,000	12,025	55,025	91,000	13,408	104,408	40,000	8,388	48,388
2022	44,000	10,056	54,056	96,000	8,264	104,264	41,000	6,037	47,037
2023	47,000	8,009	55,009	100,000	2,800	102,800	41,000	3,637	44,637
2024	49,000	5,849	54,849				41,000	1,216	42,216
2025	51,000	3,599	54,599						
2026	53,000	1,226	54,226						
Total	3,171,623	1,126,759	4,298,382	1,067,000	516,917	1,583,917	553,000	298,836	851,836

Fiscal Year	TWDB DFUNDII Loan		
	Principal	Interest	Total
2008	70,000	99,198	169,198
2009	90,000	95,113	185,113
2010	100,000	90,170	190,170
2011	110,000	84,603	194,603
2012	120,000	78,390	198,390
2013	130,000	71,545	201,545
2014	140,000	64,085	204,085
2015	150,000	56,000	206,000
2016	160,000	47,280	207,280
2017	170,000	37,915	207,915
2018	180,000	27,895	207,895
2019	190,000	17,210	207,210
2020	200,000	5,850	205,850
Total	1,810,000	775,254	2,585,254

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

Governmental Activities:

Fiscal Year	General Obligation Refunding Bonds, Series 1998			Certificates of Obligations, Series 1999			Certificates of Obligations, Series 2000		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2008	185,000	310,918	495,918	613,995	56,119	670,114	246,112	48,319	294,431
2009	190,000	303,043	493,043	641,694	18,850	660,544	296,104	34,616	330,720
2010	905,000	280,048	1,185,048				530,679	13,532	544,211
2011	945,000	241,198	1,186,198						
2012	985,000	200,421	1,185,421						
2013	1,025,000	157,453	1,182,453						
2014	1,065,000	111,985	1,176,985						
2015	1,990,000	44,278	2,034,278						
Total	7,290,000	1,649,344	8,939,344	1,255,689	74,969	1,330,658	1,072,895	96,467	1,169,362

Fiscal Year	Certificates of Obligations, Series 2001			Limited Tax Improvement Bonds, Series 2002			Certificates of Obligations, Series 2002		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2008	160,000	294,515	454,515	460,000	390,900	850,900	165,000	139,525	304,525
2009	180,000	282,615	462,615	475,000	374,538	849,538	170,000	133,663	303,663
2010	215,000	272,015	487,015	490,000	357,405	847,405	175,000	127,538	302,538
2011	230,000	263,058	493,058	510,000	339,023	849,023	185,000	120,919	305,919
2012	615,000	245,331	860,331	530,000	319,390	849,390	190,000	113,840	303,840
2013	570,000	219,865	789,865	550,000	298,320	848,320	195,000	106,330	301,330
2014	575,000	194,674	769,674	575,000	275,461	850,461	205,000	98,202	303,202
2015	440,000	171,870	611,870	600,000	250,851	850,851	215,000	89,405	304,405
2016	495,000	150,351	645,351	625,000	224,429	849,429	225,000	79,914	304,914
2017	510,000	126,730	636,730	650,000	196,133	846,133	235,000	69,705	304,705
2018	535,000	101,644	636,644	685,000	165,753	850,753	245,000	58,783	303,783
2019	580,000	74,460	654,460	715,000	133,374	848,374	255,000	47,219	302,219
2020	595,000	45,375	640,375	750,000	98,750	848,750	270,000	34,810	304,810
2021	610,000	15,250	625,250	785,000	61,125	846,125	280,000	21,540	301,540
2022				830,000	20,750	850,750	295,000	7,375	302,375
Total	6,310,000	2,457,753	8,767,753	9,230,000	3,506,202	12,736,202	3,305,000	1,248,768	4,553,768

Fiscal Year	Limited Tax Refunding Bonds, Series 2002			Limited Tax Refunding Bonds, Series 2003			Certificates of Obligations, Series 2003		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2008	1,170,000	90,750	1,260,750	435,000	180,888	615,888	220,000	417,760	637,760
2009	1,230,000	30,750	1,260,750	450,000	167,613	617,613	385,000	408,341	793,341
2010				790,000	147,531	937,531	130,000	399,810	529,810
2011				820,000	119,338	939,338	260,000	392,595	652,595
2012				850,000	88,538	938,538	210,000	383,455	593,455
2013				885,000	54,900	939,900	250,000	374,255	624,255
2014				930,000	18,600	948,600	310,000	363,055	673,055
2015							625,000	344,355	969,355
2016							780,000	315,865	1,095,865
2017							815,000	282,760	1,097,760
2018							840,000	247,585	1,087,585
2019							875,000	210,275	1,085,275
2020							940,000	167,525	1,107,525
2021							810,000	123,775	933,775
2022							890,000	80,719	970,719
2023							1,130,000	28,956	1,158,956
Total	2,400,000	121,500	2,521,500	5,160,000	777,408	5,937,408	9,470,000	4,541,086	14,011,086

Fiscal Year	Limited Tax Refunding Bonds, Series 2005			Certificates of Obligations, Series 2006			LoanSTAR Loan		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2008	39,066	605,569	644,635	181,000	498,502	679,502	156,264	8,870	165,134
2009	34,617	602,529	637,146	235,000	489,402	724,402	119,787	2,460	122,247
2010	656,968	581,150	1,238,118	389,000	475,752	864,752			
2011	1,293,356	543,295	1,836,650	453,000	457,333	910,333			
2012	895,079	516,588	1,411,667	417,000	438,302	855,302			
2013	1,003,477	470,517	1,473,994	510,000	418,024	928,024			
2014	1,067,771	418,137	1,485,909	489,000	396,171	885,171			
2015	1,172,817	360,674	1,533,491	523,000	373,706	896,706			

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2016	1,309,455	296,795	1,606,250	511,000	349,164	860,164			
2017	1,385,608	229,058	1,614,666	544,000	324,693	868,693			
2018	1,459,167	157,932	1,617,099	568,000	300,572	868,572			
2019	1,521,858	83,572	1,605,430	596,000	274,886	870,886			
2020	807,558	20,189	827,747	604,000	248,035	852,035			
2021				677,000	219,043	896,043			
2022				716,000	187,531	903,531			
2023				748,000	154,591	902,591			
2024				966,000	116,026	1,082,026			
2025				1,009,000	71,589	1,080,589			
2026				1,057,000	24,443	1,081,443			
Total	12,646,796	4,886,006	17,532,802	11,193,000	5,817,764	17,010,764	276,051	11,330	287,381

Fiscal Year	Tax Notes		
	Series 2007		
	Principal	Interest	Total
2008	310,000	56,351	366,351
2009	325,000	44,747	369,747
2010	335,000	32,668	367,668
2011	350,000	20,029	370,029
2012	360,000	6,768	366,768
Total	1,680,000	160,563	1,840,563

Business-Type Activities:

Fiscal Year	Certificates of Obligations, Series 1999			Certificates of Obligations, Series 2000			TWDB DFUNDII Loan, Series 2000		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2008	51,006	4,662	55,668	73,888	14,506	88,394	70,000	99,198	169,198
2009	53,307	1,566	54,873	88,897	10,392	99,289	90,000	95,113	185,113
2010				159,321	4,063	163,384	100,000	90,170	190,170
2011							110,000	84,603	194,603
2012							120,000	78,390	198,390
2013							130,000	71,545	201,545
2014							140,000	64,085	204,085
2015							150,000	56,000	206,000
2016							160,000	47,280	207,280
2017							170,000	37,915	207,915
2018							180,000	27,895	207,895
2019							190,000	17,210	207,210
2020							200,000	5,850	205,850
Total	104,313	6,228	110,541	322,106	28,961	351,067	1,810,000	775,254	2,585,254

Fiscal Year	TWDB EDAP Loan Series 2004			TWDB EDAP Loan Series 2004A			Limited Tax Refunding Bonds, Series 2005		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2008	25,000	52,356	77,356	15,000	29,419	44,419	5,934	91,981	97,915
2009	50,000	50,988	100,988	15,000	28,770	43,770	5,383	93,696	99,079
2010	50,000	49,038	99,038	25,000	27,859	52,859	113,032	99,988	213,020
2011	55,000	46,843	101,843	25,000	26,682	51,682	221,644	93,105	314,750
2012	55,000	44,450	99,450	30,000	25,353	55,353	119,921	69,212	189,133
2013	55,000	41,989	96,989	30,000	23,874	53,874	141,523	66,358	207,881
2014	60,000	39,343	99,343	30,000	22,365	52,365	152,229	59,613	211,841
2015	60,000	36,508	96,508	35,000	20,696	55,696	172,183	52,951	225,134
2016	65,000	33,459	98,459	35,000	18,857	53,857	200,545	45,455	246,000
2017	65,000	30,193	95,193	35,000	16,974	51,974	214,392	35,442	249,834
2018	75,000	26,585	101,585	35,000	15,056	50,056	225,833	24,443	250,276
2019	80,000	22,535	102,535	40,000	12,962	52,962	233,142	12,803	245,945
2020	85,000	18,161	103,161	40,000	10,690	50,690	242,442	6,061	248,503
2021	91,000	13,408	104,408	40,000	8,388	48,388			
2022	96,000	8,264	104,264	41,000	6,037	47,037			
2023	100,000	2,800	102,800	41,000	3,637	44,637			
2024				41,000	1,216	42,216			
Total	1,067,000	516,917	1,583,917	553,000	298,836	851,836	2,048,204	751,107	2,799,311

Webb County, Texas
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Fiscal Year	Certificates of Obligations, Series 2006		
	Principal	Interest	Total
2008	24,000	30,721	54,721
2009	25,000	29,649	54,649
2010	26,000	28,534	54,534
2011	27,000	27,374	54,374
2012	28,000	26,171	54,171
2013	30,000	24,903	54,903
2014	31,000	23,568	54,568
2015	32,000	22,170	54,170
2016	34,000	20,600	54,600
2017	36,000	18,976	54,976
2018	37,000	17,393	54,393
2019	39,000	15,716	54,716
2020	41,000	13,925	54,925
2021	43,000	12,025	55,025
2022	44,000	10,056	54,056
2023	47,000	8,009	55,009
2024	49,000	5,849	54,849
2025	51,000	3,599	54,599
2026	53,000	1,226	54,226
Total	697,000	340,463	1,037,463

H. BONDS DEFEASED - PRIOR YEARS DEFEASANCE OF DEBT

Governmental Activities

During 1993, the County defeased \$ 595,000 of its Certificates of Obligation, Series 1987 maturing in the years 1997 through 1999 and \$ 9,280,000 of its Limited Tax Bonds, Series 1989A maturing in the years 2000 through 2009 bonds and issued \$ 11,280,000 Limited Tax Refunding Bond, Series 1993 by placing the refunding proceeds in an irrevocable trusts with an escrow agents to provide for all future debt service payments on the refunded bonds. Series 1987 was payoff as of September 30, 1999.

As of September 30, 2007, the \$ 8,625,000 outstanding bonds, series 1989A are considered defeased. The next scheduled bond payment for February 15, 2009 for \$ 8,625,000.

During 2005, the County defeased \$ 8,619,005 of its Certificates of Obligation, Series 1999 and defeased \$ 4,053,157 of its Certificates of Obligation, Series 2000 by issuing \$ 12,716,562 Limited Tax Refunding Bonds and placing the proceeds of the newly issued bonds in an irrevocable escrow fund to provide for all future debt service payments on the old bonds. The defeased bonds are scheduled to mature February 1, 2010 through February 1, 2020. Accordingly, the escrow fund assets and liabilities for the defeased bonds are not included in the financial statements. As of September 30, 2006, the amount of refunded Certificates of Obligation Series 1999 and 2000 that are outstanding but considered defeased is \$ 12,672,213. The next scheduled bond payment for February 1, 2010 is \$ 674,009 for Series 1999 and February 1, 2011 is \$ 549,906 for Series 2000.

As a result, the refund bonds are considered to be defeased and the liability for those bonds has been removed from the County's governmental-wide long-term debt.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

Proprietary Fund

During 2005, the County defeased \$ 715,995 of its Certificates of Obligation, Series 1999 and defeased \$ 1,216,843 of its Certificates of Obligation, Series 2000 by issuing \$ 2,058,438 Limited Tax Refunding Bonds and placing the proceeds of the newly issued bonds in an irrevocable escrow fund to provide for all future debt service payments on the old bonds. The defeased bonds are scheduled to mature February 1, 2010 through February 1, 2020. Accordingly, the escrow fund assets and liabilities for the defeased bonds are not included in the financial statements. As of September 30, 2006, the amount of refunded Certificates of Obligation Series 1999 and 2000 that are outstanding but considered defeased is \$ 1,932,787. The next scheduled bond payment for February 1, 2010 is \$ 55,991 for Series 1999 and February 1, 2011 is \$ 165,094 for Series 2000.

As a result, the refund bonds are considered to be defeased and the liability for those bonds has been removed from the County's proprietary business-type long-term debt.

I. CONDUIT DEBT

Certificates of Participation, Series 1997

The PBCF Webb Texas, Inc. (Lessor) is a Texas Corporation organized and existing under the laws of the State of Texas. The Lessor by proper corporate action duly authorized the execution and delivery of and the due performance of lease purchase agreement with Webb County, Texas ("Lessee").

The sale of July 15, 1997 \$1,530,000 Certificates of Participation, Series 1997 (1997 Certificates) evidencing interests of the owners thereof in certain obligations of Webb County, Texas due under its lease purchase agreement with PBCF Webb Texas, Inc. The 1997 Certificates represent proportionate interests in the basis rent payable by Webb County, Texas.

The project consist of approximately .95-acre tract, and approximately 15,000 square feet Restitution/Court Residential Treatment facility, including sleeping quarters, laundry facilities, dining facilities, kitchen, educational classrooms, administrative space, parking areas and recreational areas.

The outstanding balance of the 1997 Certificates is \$ 1,220,000 as of September 30, 2007.

Neither the lease, the County's obligation to pay basic rent nor the 1997 certificates are general obligations of the County. The County's obligation to make basic rent payments and any other obligation of the County under the lease are subject to and dependent upon yearly appropriations being made by the County for such purpose. However, the County is not legally required to appropriate or otherwise provide monies for this purpose.

The Webb County Court Residential Treatment Center program was not funded by the State of Texas beyond August 31, 2003. This program was being housed in the facilities described above,

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

and its funding included an amount that was used by the County to make rent payments to the PBCF, which in turn used the funds to make the debt payments on the Certificates of Participation, Series 1997 described above. Upon termination of State funding, the Court Residential Treatment Center ceased to operate. Consequently, the County authorized appropriations in the 2005-2006 annual's budget to provide for the rent payments for that fiscal year.

Certificates of Participation, Series 1997A (Sale During Fiscal Year and Defeasance Date of Record December 28, 1998)

The Webb County Correctional Center Public Facility Corporation is a newly-formed nonprofit corporation created by the County in accordance with Article 717s, Vernon's Texas Civil Statutes, as amended ("Article 717s") for the purpose of assisting the County with the financing, refinancing, or providing for public facilities for the County.

The Webb County Correctional Center Public Facility Corporation has the broadest possible powers to finance the acquisition of county obligations issued or incurred in accordance with the existing law, and to provide for the acquisition, construction, rehabilitation, renovation, repair, equipping, furnishing, and placement in service of public facilities of the County under Article 717s. All powers of the Corporation are vested in a Board of Directors, each of who is a member of the Commissioners Court.

The sale of the October 1, 1997 \$ 22,470,000 Certificates of Participation Series 1997A (1997A Certificates), evidencing proportionate interests of the owners thereof in a Lease Agreement with option to purchase with Webb County, Texas as Lessee. The Lessor will transfer its rights and interest in, and duties and obligations regarding the project including the title to the real property portion of the project to the Corporation, subject to the mortgage and assignments made to the Trustee for the benefit of the Certificate owners. The outstanding balance of the 1997A Certificates is \$ 18,820,000 as of September 30, 2007.

The new Webb County Correctional Center consists of 98,000 square feet which will include a 500-bed multi-classification detention center with all necessary ancillary spaces, including education building, guard towers, segregated recreation yard, kitchen, program space medical facilities, wastewater treatment plant and associated utilities. There will be 150 single cells, 96 double cells, 19 eight-bed dormitories and 1 six-bed dormitory.

On December 29, 1998 a closing memorandum by bond counsel and the revised purchase structure for request for Repurchase Agreement and Defeasance Escrow CCA PRT broker, the County entered into an incarceration agreement with CCA PRT. This transaction provides for the defeasance of the Webb County Correctional Public Facility Corporation \$ 22,470,000 1997A Certificates. The Verification Agent of record provided a Defeasance Verification Report for the mathematical accuracy on the transaction. The transfer of ownership will occur in October 1, 2007 to CCA PRT, the purchaser. In the meantime, the County will have entered into a sublease agreement with CCA PRT providing incarceration agreements for County inmates.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

V. OTHER INFORMATION

A. PROPERTY TAXES

Property subject to taxation is real property and certain personal property situated in the County. The County's property tax is levied and becomes collectible on October 1, based on values assessed by the Webb County Appraisal District as of the preceding January 1, which is the date a tax lien is attached to the property.

Such taxes become delinquent on February 1 after the levy date. Discounts of 3%, 2%, and 1% are offered on payments of current taxes made by the last day of October, November and December, respectively.

Interest and penalties of 7% plus 2% a month are added for payments received in February, March, April, May, and June. The assessed valuation of taxable property for year 2006 was \$ 11,982,316,169 representing 100% of appraised value.

The County grants exemptions authorized by state law for disabled veterans, and homestead productivity of open space land. Therefore, the taxable values to which the tax rates are applied are less than the 100% valuation. The taxable values for year 2006, and designation of tax rates are as follows for fiscal 2007:

	<u>Taxable Value</u>	<u>Tax Rate Per \$100 of Taxable Value</u>
General Fund:	\$ 11,982,316,169	0.355921
Special Revenue Fund: Road and Bridge Maintenance	\$ 11,993,747,538	0.005593
Debt Service Fund:	\$ 11,982,316,169	<u>0.058541</u>
Total Tax Rate		<u>0.420055</u>

Taxes receivable are reduced by an allowance for estimated uncollectible taxes. Revenues from property taxes are recognized in the current year to the extent they are available to finance current year expenditures.

The County is permitted to levy taxes up to \$.80 per \$100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long-term debt and an additional \$.15 per \$100 of assessed valuation for maintenance of public roads and bridges.

The County thus has legal margins of \$.387550 and \$.142395 respectively, per \$100 valuation and could levy approximately \$ 45,256,882 and \$ 16,905,323 in additional taxes for those purposes before that exceeds the tax rate calculated in accordance with the Texas Property Tax Code by

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

more than 3% without holding a public hearing. The Property Tax Code subjects an increase in the effective tax rate to a referendum election when the increase in the effective tax rate is 8% or more of the previous year's effective tax rate.

Because of limitations imposed by state law, cases in which accumulated taxes exceed property value and other problems in tax collection, allowances have been provided for uncollectible accounts.

B. DEBT LIMIT

The County is subject to certain statutes of the Texas Constitution that limit the amount of net bonded debt (exclusive of revenue bonds). The County may have outstanding up to 25 percent of the assessed value of real property.

At September 30, 2007, the statutory limit of the County was approximately \$ 3,065,861,261 providing a legal debt margin of \$ 2,997,686,690.

C. COMPENSATED ABSENCES

Accumulated compensatory leave, vacation and sick leave expected to be liquidated with expendable available financial resources are reported as expenditures during the fiscal year in the respective governmental funds. The governmental funds recognized a liability at year-end only if the compensated absences mature (when due). Accumulated compensated absences not expected to be liquidated with expendable available resources are reported as long-term liabilities in the governmental activities column of the government-wide Statement of Activities. The majority of these have typically been liquidated from the General Fund in previous years. Accumulated compensated absences of Proprietary Funds are recorded as an expense and liability in the respective fund and the business-type column of the government-wide Statement of Activities as the benefit accrues for the employee.

Employees accrue 12 days of sick leave per year. Sick leave taken is recognized as expenditures as used by employees. There is no ceiling for employees to accumulate sick leave. Upon separation or termination, unused sick leave is not paid. Employees earned from twelve to twenty-one vacation days per year, depending on years of service. The County policy provide for a maximum paid out of twenty-two days upon the employee's resignations or retirements.

Non-exempt employees earn compensatory time at one and one-half times their rate of pay times the excess of 40 hours per week worked. The compensatory time balance for non-exempt employees may not exceed 240 hours for non-law enforcement and 480 for law enforcement. Hours in excess of maximum must be paid to the non-exempt employee at the rate of one and one-half times the regular rate. Upon termination, non-exempt employees will be paid for compensatory time at their wage rate at time of termination.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

	Balance Outstanding October 1, 2006	Earned	Taken/ Paid	Balance Outstanding September 30, 2007	Amount Due Within One Year
Governmental Activities	2,439,854	1,836,482	1,505,840	2,770,496	1,433,702
Business-type Activities	40,120	18,892	13,068	45,944	33,883
Total Primary Government	<u>2,479,974</u>	<u>1,855,374</u>	<u>1,518,908</u>	<u>2,816,440</u>	<u>1,467,585</u>

The County does not have incentives for voluntary terminations (early-retirement incentives) benefits except for the post employment benefit insurance offered by the County for retiree.

D. RETIREMENT PLAN

1. PLAN DESCRIPTION

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 575 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 or above with 8 or more years of service, or with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more.

Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contribution to the plan, with interest and employer -financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employees' accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

2. FUNDING POLICY

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually.

The employer contributed using the actuarially determined rate of 6.99% for the months of the accounting year in 2006, and 8.79% for the months of the accounting year in 2007.

The contribution rate payable by the employee members for calendar year 2006 is the rate of 6% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

3. ANNUAL PENSION COST

For the 2007 fiscal year, the County's annual pension cost was equal to the County's required contributions. The employers are required to contribute at an actuarially determined rate; the current required contribution is \$ 4,160,303.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the Governmental Accounting Standards Board Statement Number 27 "Accounting for Pension by State and Local Governmental Employers" parameters based on the actuarial valuations as of December 31, 2004 and December 31, 2005, the basis for determining the contribution rates for calendar years 2005 and 2006. The December 31, 2006 actuarial valuation is the most recent valuation.

Actuarial Valuation Methods and Assumptions			
Actuarial Valuation Date	12/31/2004	12/31/2005	12/31/2006
Actuarial Cost Method	entry age	entry age	entry age
Amortization Method	level percentage of payroll, opened	level percentage of payroll, opened	level percentage of payroll, closed
Amortization Period in Years	20.0	20.0	15.0
Asset Valuation Method	long-term appreciation with adjustment	long-term appreciation with adjustment	SAF: 10-yr smoothed value ESF: Fund value
Actuarial Assumptions:			
Investment Return (1)	8.00%	8.00%	8.00%

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

Projected Salary Increases (1)	5.5%	5.3%	5.3%
Inflation	3.5%	3.5%	3.5%
Cost-Of-Living Adjustments	0.0%	0.0%	0.0%
(1) Includes inflation at the stated rate			

Trend Information			
Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2004	2,987,721	100%	- 0 -
2005	3,121,630	100%	- 0 -
2006	4,160,303	100%	- 0 -

Schedule Funding Progress						
Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)	(b-a) Unfunded or (Overfunded) Actuarial Accrued Liability UAAL (OAALL)	(a/b) Funded Ratio	(c) Annual Covered Payroll (Actuarial)	((b-a)/c) UAAL or (OAAL) as a Percentage of Covered Payroll
2004	67,619,064	72,608,411	4,989,347	93.13%	40,618,825	12.28%
2005 (2)	73,726,548	81,768,302	8,041,754	90.17%	41,396,419	19.43%
2006	85,690,219	77,070,531	5,869,645	93.59%	44,253,811	13.26%
(2) Funding information may differ from prior year compliance data due to plan changes effective 1/1/2007.						

4. TRANSITION DISCLOSURE

It was determined in accordance with GASB Statement No. 27 that the pension liability was zero at transition to that statement effective at the beginning of the accounting year, because all actuarially required contributions for the accounting years beginning in 1987 up to the beginning of this accounting year have been paid.

There was no previously reported pension liability before the transition. Therefore, the difference between the pension liability at transition and the previously reported pension liability is zero.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

E. DEFERRED COMPENSATION

In accordance with Internal Revenue Code (IRC) Section 457, the County offers all employees a deferred compensation plan. Under this plan, employees are permitted to defer a portion of their current salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. Public Employees Benefit Services Corporation (PEBSO) administers the plan.

During the fiscal year ended September 30, 1998, the County exercised its option and transferred the assets of the deferred compensation plan created under Internal Revenue Code Section 457 to a trust held for the exclusive benefit of the participating employees and not accessible by the County or its creditors. For this reason and as required by Government Accounting Standard Board (GASB) Statement number 32, "Deferred Compensation Plans Under Internal Revenue Code Section 457", the County is not including the activity related to the deferred compensation plan in its financial statements.

The implementation of GASB Statement 32 did not have an effect on the financial statements of the County, which would require an adjustment to the equity section of the County in order to comply with Generally Accepted Accounting Principles.

F. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The County established a department within the General Fund to account for property / casualty and liability insurance premium reserves and uninsured risks of loss up to \$50,000 per occurrence. In 2007, the County self insured retention for our employment practices increased to \$ 75,000 per occurrence. In 1992, a Workers' Compensation Fund was created to finance worker's compensation claims for uninsured losses up to \$100,000 per employee claim, this enabled the County to account for and record losses and maintain reserves for on-the-job employee injuries.

In addition, the County continues to maintain an Employees' Health Benefits Fund for uninsured risk of loss for health insurance coverage for employees up to \$50,000 per employee per year.

The Court set the rates for the County's funding plan levels, contributions and employees deductions. All funds with personnel cost participate in both the employees' health benefits and workers' compensation funds.

There was no significant reduction in insurance coverage from coverage in the prior year by category. The County purchases commercial insurance for claims in excess of coverage provided by each Fund and for all other risks of loss. Settled claims resulting from general liability exposure have not exceeded this commercial coverage in any of the past ten fiscal years. As of September 30, 2007 the claims liability of \$ 448,463 and \$ 75,318 are reported in the internal service funds. Changes in the respective funds claims liability amount for 1998 through 2007 fiscal years were:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

Webb County Employees' Health Benefits Fund

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes In Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
1998	347,207	3,693,971	(3,643,327)	397,851
1999	397,851	3,645,681	(3,712,874)	330,658
2000	330,658	4,073,510	(4,042,243)	361,925
2001	361,925	3,903,435	(3,914,680)	350,680
2002	350,680	3,986,143	(3,815,008)	521,815
2003	521,815	4,972,824	(5,081,217)	413,422
2004	413,422	6,265,616	(6,169,408)	509,630
2005	509,630	6,898,030	(6,503,852)	903,808
2006	903,808	5,777,073	(6,124,990)	555,891
2007	555,891	7,143,918	(7,251,347)	448,462

Webb County Workers' Compensation Reserve Fund

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes In Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
1998	418,496	183,001	(112,683)	488,814
1999	488,814	(268,981)	(202,854)	16,979
2000	16,979	612,703	(573,828)	55,854
2001	55,854	750,234	(737,226)	68,862
2002	68,962	646,695	(601,534)	114,123
2003	114,023	234,081	(316,298)	31,806
2004	31,806	1,021,409	(981,155)	72,060
2005	72,060	190,984	(263,472)	95,920
2006	95,920	762,013	(805,039)	52,894
2007	52,894	644,455	(622,031)	75,318

The risk liability is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which require that a liability be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

financial statements and that the amount of the loss can be reasonably estimated. The short term liability is \$ 615,692 and \$ 776,279 for the respective funds. Changes in the respective funds reserve amount in the fiscal year were as follows:

Webb County Employees' Health Benefits Fund				
Fiscal Year	Beginning of Fiscal Year Liability	Claims and Changes In Estimates	Claims Payments	Balance at Fiscal Year End
1998	510,540	82,870	- 0 -	593,410
1999	593,410	22,282	- 0 -	615,692
2000	615,692	- 0 -	- 0 -	615,692
2001	615,692	- 0 -	- 0 -	615,692
2002	615,692	- 0 -	- 0 -	615,692
2003	615,692	- 0 -	- 0 -	615,692
2004	615,692	- 0 -	- 0 -	615,692
2005	615,692	- 0 -	- 0 -	615,692
2006	615,692	- 0 -	- 0 -	615,692
2007	615,692	- 0 -	- 0 -	615,692

Webb County Workers' Compensation Reserve Fund				
Fiscal Year	Beginning of Fiscal Year Liability	Claims and Changes In Estimates	Claims Payments	Balance at Fiscal Year End
1998	183,176	(25,677)	- 0 -	157,499
1999	157,499	59,661	- 0 -	217,160
2000	217,160	254,049	- 0 -	471,209
2001	471,209	258,272	- 0 -	729,481
2002	729,481	15,409	- 0 -	744,890
2003	744,890	(158,358)	- 0 -	586,532
2004	586,532	455,442	- 0 -	1,041,974
2005	1,041,974	(360,302)	- 0 -	681,672
2006	681,672	144,212	- 0 -	825,884
2007	825,884	(49,605)	- 0 -	776,279

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

In addition to the mentioned claims and judgments liabilities, if the County would cancel its health insurance policy it would be liable an estimated \$ 1,153,922. This amount includes \$ 112,996 in administration fees and \$ 1,040,826 in runoff medical, prescriptions and dental claims. This event is not considered probable; and therefore, is not accrued in the Employees Health Benefits Internal Service Fund.

G. COMMITMENTS AND CONTINGENCIES

The County has several purchase commitments outstanding at September 30, 2007. These commitments are as follows:

General Fund	\$	31,566
Special Revenue Funds		28,632
Capital Projects Funds		107,445
Total	\$	<u>167,643</u>

The County is subject to various litigation and claims (some of which are for substantial amounts) arising out of the course of its operations. The County Attorney and independent counsel assisting with several cases have reviewed the cases to arrive at estimates of the range of potential loss, if any, to the County. Loss contingencies considered probable were immaterial and required no accrual.

The County is the recipient of federal and state financial assistance and is subject to various laws and regulations governing the use of this funding. If the grantor agencies determine such programs were not operated in accordance with the related laws and regulations the County could be required to refund assistance received for such ineligible expenditures. The amount, if any, of expenditures which may be disallowed by the grantors cannot be determined at this time, although the County expects such amount, if any, to be immaterial.

While the results of lawsuits or other proceedings cannot be predicted with certainty, the administration does not believe these matters will have a material adverse effect on the County's financial position.

Arbitrage Rebate Liability

The Tax Recovery Act of 1986 established regulations for the rebate to the federal government of arbitrage earning on certain local governmental bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due on an annual basis and remit the amount due at least every five years. The County's cumulative rebate amount, which is recorded as a liability in governmental activities on the government-wide financial statements for Certificates of Obligations Series 2003 is \$ 20,767 and Certificates of Obligations Series 2006 is \$ 73, 717 for a total reported arbitrage rebate liability \$94,484 at September 30, 2007.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

H. GENERAL FUND - FEDERAL / STATE REVENUE SOURCE

<u>Program or Source</u>	<u>CFDA Contract Number</u>	<u>Total Grant or Entitlement</u>
State of Texas, 77 th Regular Legislature's Session Texas Task Force on Indigent Defense - Formula Grant		111,453
Texas Department of Family and Protective Services Title IV-E County Legal Services To Foster Care Children	23358109	75,000
Texas Department of Family and Protective Services Title IV Child Welfare Services Contract	23358108	15,000

Texas Task Force on Indigent Formula Grant

The purpose of this grant is to assist the County in the implementation of the provisions of the Fair Defense Act and the improvement of the indigent criminal defense services. The grant revenue earned though the fiscal year was \$ 111,453.

Texas Department of Family and Protective Services Title IV-E County Legal Services to Foster Care for Children

The purpose of this grant is to provide fair, adequate, and expeditious judicial determinations regarding children eligible for services under subtitle IV-E of the Social Security Act, including the training of county staff in areas necessary for the administration of this portion of the state IV-E plan. The grant revenue earned through the fiscal year was \$ 129,439.

Title IV Child Welfare Service Contract

The purpose of this grant is to provide financial assistance for foster care maintenance payments, administrative, and training expenses related to foster care and adoption. The grant revenue earned through the fiscal year was \$ 6,706.

I. OTHER POST RETIREMENT HEALTH CARE BENEFITS

1. PLAN DESCRIPTION

The County Employee Retiree Insurance is a single-employer define benefit plan that provides medical and dental coverage administered by Blue Cross Blue Shield of Texas for eligible employees and retired employees under 65 and their dependents. In addition, eligible retirees over the age of 65 may enroll in County Silver Choice, a Medicare supplement program. Employees who meet one of the following are eligible to participate in the plan; must not already retired from the county, must have four years of continuous employment with the county prior to retirement, must be covered as an active employee under the county health insurance plan at the time of retirement and the employee must meet one of the additional criteria:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

- a) Age 59 plus 8 years of county employment, or
- b) Obtain rule of 75, based on government employment with the State of Texas, a Texas County, or a Texas City of which a minimum of six years of employment must be with the county,
- c) Twenty years of employment with the county.

The report may be obtained by writing to Webb County Auditor, 1020 Washington Suite B, Laredo, Texas 78040 or by calling 956-523-4016.

2. FUNDING POLICY

The contribution requirements of plan members and the county are established and may be amended by the Court subject to funding availability at the beginning of each budget year. Cost to retirees younger than 59 years of age up to the age of 64 is \$100 per month and cost for dependent coverage is \$200. The retiree's cost at age 65 (silver choice) is 100% less \$100 county contribution and 100% cost coverage.

3. ANNUAL OPEB COST & NET OPEB OBLIGATION

The Webb County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determine in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of Webb County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation to the plan.

ANNUAL OPEB COST AND NET OPEB OBLIGATION	
Annual required Contribution	\$ 602,786.00
Interest on net OPEB obligation	-
Adjustment to ARC	-
Annual OPEB cost (expense)	602,786.00
Contributions made	(191,063.00)
Increase in net OPEB obligation	411,723.00
Net OPEB obligation - beginning of year	-
Net OPEB obligation - end of year	\$ 411,723.00

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

FUNDED STATUS AND FUNDING PROGRESS	
Actuarial Valuation Date	October 1, 2006
Actuarial Value of Assets	-
Actuarial Accrued Liability	5,793,707.00
Unfunded Actuarial Liability	5,793,707.00
Funded Ratio	0.0%
Annualized Covered Payroll	40,532,657.00
Ratio of UAL to Annual Covered Payroll	14.3%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, would present multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

4. ACTUARIAL METHODS AND ASSUMPTIONS

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

Actuarial Valuation Methods and Assumptions	
Actuarial Valuation Date	10/1/2006
Actuarial cost method	Unit credit
Asset valuation method	N/A*
Amortization method	Level percent of payroll
Amortization period in years	30 years - close period
Actuarial assumptions:	
Discount rate	5% for pay as you go
Payroll	Aggregate 5% increase per year
Claim costs	For self insured plans, derived from actual plan experience, trended to the valuation date and adjusted for the risk characteristics of the covered group.
Expenses	Administration \$47.58 pepm Stop Loss Premiums Specific \$19.70 pepm Aggregate \$ 3.16 pepm
Mortality	RP-2000 Combined Health tables, male and female
Employee turnover	Derived from County experience
Employee retirements	A derivative of the TCDRS retirement rates, from the 2005 annual report, adjusted to reflect County experience
Participation by future retirees	68% of eligible retirees
Dependent status: current retirees	Current status is assumed to persist in all future years, except that dependent children are not assumed after the later of age 63 or three years after the valuation date.
Spouse age for future retirees	Husbands are assumed to be two years older than wives.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2007

REQUIRED SUPPLEMENTARY INFORMATION						
SCHEDULES OF FUNDING PROGRESS						
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Unit Credit	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
10/1/2006	-	5,793,707.00	5,793,707.00	0%	40,532,657.00	14.3%

The County does not have incentives for voluntary terminations (early-retirement incentives) benefits as required for reporting with portions of GASB Statement No. 47, Accounting for Termination Benefits except for the post employment benefit insurance offered to County's retiree.

J. SUBSEQUENT EVENTS

On November 20, 2007, the County issued \$ 6,985,000 in Limited Tax Refunding Bonds, Series 2007. These bonds were used to defeased \$ 6,590,000 consisting of the \$ 1,205,000 Certificates of Obligation, Series 2001, \$ 1,615,000 Limited Tax Improvement Bonds, Series 2002, and \$ 3,770,000 Certificates of Obligation, Series 2003, the refunded bonds. The County included an issuer contribution \$ 89,961 from the debt service fund.

On November 20, 2007, the County also issued \$ \$ 1,125,000 in Tax Notes, Series 2007. The bonds were used to defeased \$ 1,220,000 Certificates of Participation, Series 1997, the refunded bonds. The County included an issuer contribution \$ 156,912 from the debt service reserve fund originally established with the Certificates of Participation debt.

Webb County, Texas
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts,	Variance with
	Original	Final	Budgetary Basis	Final Budget Positive (Negative)
REVENUES				
Property Taxes	\$ 43,156,914	43,156,914	43,174,335	17,421
Sales and Miscellaneous Taxes	12,785,000	12,785,000	13,153,826	368,826
Fines and Forfeits	817,400	817,400	447,019	(370,381)
Intergovernmental	4,167,300	4,167,300	3,347,475	(819,825)
Charges for Services	3,751,900	3,751,900	4,033,121	281,221
Investments Earnings	1,102,400	1,102,400	1,579,688	477,288
Miscellaneous	401,400	401,400	483,330	81,930
Total Revenues	\$ 66,182,314	66,182,314	66,218,794	36,480
EXPENDITURES				
Current:				
General Government	\$ 16,648,660	15,956,378	15,956,247	131
Public Safety	8,755,861	8,672,349	8,672,287	62
Justice System	20,254,507	19,094,988	19,094,788	200
Health And Human Services	4,777,831	4,514,689	3,667,763	846,926
Infrastructure And Environmental Services	171,228	144,870	144,864	6
Corrections and Rehabilitation	13,455,168	12,744,994	12,744,969	25
Community and Economic Development	2,093,234	1,754,396	1,754,329	67
Capital Outlay		188,721	188,720	1
Total Expenditures	\$ 66,156,489	63,071,385	62,223,967	847,418
Excess (Deficiency) Of Revenues Over (Under) Expenditures	25,825	3,110,929	3,994,827	883,898
Other Financing Sources (Uses):				
Transfers In	\$ 590,000	590,000	254,398	(335,602)
Transfers Out	(575,684)	(3,660,788)	(3,660,788)	
Sale of Capital Assets	8,000	8,000	6,620	(1,380)
Total Other Financing Sources (Uses)	\$ 22,316	(3,062,788)	(3,399,770)	(336,982)
Net Change in Fund Balances	\$ 48,141	48,141	595,057	546,916
Fund Balances - Beginning, Restated			11,530,501	
Fund Balances - Ending			\$ 12,125,558	

Webb County, Texas
Notes to Required Supplementary Information
September 30, 2007

BUDGETARY INFORMATION - Operating budgets for the governmental fund types are legally adopted each year for the General Fund, Special Revenues Funds, and the Debt Service Fund on the same modified accrual basis used to reflect actual revenues and expenditures.

Operating budgets are also legally adopted each year for the proprietary funds on the same accrual basis used to reflect actual revenues and expenses.

The adopted budget normally covers all funds existing at the time the annual budget is adopted. However federal grants, state grants and assistance programs included in the Special Revenue Funds and Capital Projects Funds major and non-major funds are adopted by grant period and project-length financial plans rather than by fiscal year.

The County follows these procedures set by The Texas Local Government Code, (Code) Chapter 111 "County Budget" in establishing the budgetary data reflected in the financial statements:

The County Judge serves as the Budget Officer for the Commissioners' Court (Court), the governmental body, of the County. Each department submits a budget request to the County Judge. The County Judge, with the assistance of the County Auditor, prepares a budget to cover all the proposed expenditures for the succeeding fiscal year. The budget establishes an appropriation for the estimated expenditures to be included in the proposed budget. The County Judge estimates departmental revenues with the assistance of department heads and elected officials. The County Judge also estimates the property taxes to be levied and collected to cover the annual budget. In practical application, very seldom is the proposed budget balanced from the undesignated fund balance. Once the proposed budget is completed and balanced, it is filed with the County Clerk by July 31st for public inspection by any taxpayer. The Court holds public hearing regarding all proposed budgets. The Court may increase or decrease the budgeted revenues and expenditures for the various funds and departments. After final approval of the budget, the Court may spend county funds only in strict compliance with the budget. The Court may levy taxes only in accordance with the budget. The Court is authorized to transfer budgeted amounts between departments or categories during the year; however, public notice must be given when adopting any revisions to the budget. The County Auditor is responsible for monitoring the expenditures of the various funds and departments to prevent expenditures from exceeding line item appropriations.

The County Auditor reports to the Court on a monthly basis to inform on the condition of various department funds and line items accounts of special financial interest. Management has no authority to make changes to the budget without the Court's approval. Budgetary controls exist at the expenditures line item and control at the department level. Operating budgeted amounts reflected in the financial statements represent the final budget as amended by the Commissioners' Court. "Personnel General Orders" are adopted by the Court by department and by fund for personnel positions.

An "Operational General Order" is also adopted by the Court for approving immediate and non-immediate payments for financial processing procedures for each fiscal year. The Commissioners' Court is very actively involved in the administration of the operating budgets for the County, and no line item amendments shall be made, except those from state and federal funding sources, without the Court's prior approval.

The Code stipulates that Court may authorize an emergency expenditure as an amendment to the budget only in case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention."

Function/Program	Budgeted Amounts		Budget Amendments during the fiscal year
	Original	Final	
General Fund			
General government	\$ 16,648,660	15,956,378	(692,282)
Public safety	8,755,861	8,672,349	(83,512)
Justice system	20,254,507	19,094,988	(1,159,519)
Health and human services	4,777,831	4,514,689	(263,142)
Infrastructure and environmental services	171,228	144,870	(26,358)
Corrections and rehabilitation	13,455,168	12,744,994	(710,174)
Community and economic development	2,093,234	1,754,396	(338,838)
Capital Outlay		188,721	188,721
Total Expenditures	<u>\$ 66,156,489</u>	<u>63,071,385</u>	<u>(3,085,104)</u>

The general fund's \$ 66,732,173 original expenditure budget includes transfers out (other financing uses) for \$575,684. The original transfers out budget consisted of \$120,000 for the Water Utility Fund, \$60,000 for the Webb County Records Management and Preservation Fund and \$395,684 for the General Fund debt service requirements for capital leases, Certificates of Participations, Series 1997 and LoanSTAR loan.

Transfers out were increased at end year by \$ 3,085,104 funded from personnel with related fringe benefits and operational line item savings from each of the above expenditure functions. The majority was planned as a onetime expenditure by the Court for \$3,020,000 for the creation of a 2007 and 2008 building maintenance and construction fund. The approved projects consisted of \$ 500,000 for the County Courthouse mold remediation, \$ 600,000 for the Juvenile Youth Village construction, \$450,000 for the construction of the Texas Parks & Wildlife Building, \$ 350,000 for the Tax Assessor designed workspace renovation in the Justice Administration Building, \$50,000 for the EL Cenizo Water Tank Removal and \$ 1,050,000 for capital outlay.

The remaining \$ 65,104 increase to transfer out consisted of \$ 37,260 for the Webb County Water Utility Fund for a TNRCC settlement funded by general government (general operations), \$ 18,601 for the Hotel / Motel Fund for Community Promotions funded also from general government function(third parties funding), \$ 7,243 for the Road and Bridge Fund to fund the County Attorney's Code Enforcement Officer within the justice system function(County Attorney payroll saving) and \$ 2,000 for the Emergency Food and Shelter Indigent Services Fund funded by community and economic development function(Buenos Aires Community Center).

Capital Outlay was amended during the fiscal year to \$ 181,721. The majority consist of \$ 125,000 funded by general government departments for additional cost incurred by the construction company settled by the General Fund for a related project with the Webb County Water Utility Fund. The Correctional and rehabilitation funded \$ 42,973 for an 800,000 BTU gas boiler for the jail. General government and the justice system funded two copiers for \$ 20,141. A department within the infrastructure and environmental services funded \$ 607 for the partial cost to purchase a storage barn. The remaining cost to purchase the storage barn was funded from bond proceeds.

The following line item transfers were approved by the Court between functions:

Individual departments within the general government, public safety, justice system, health and welfare, corrections and rehabilitation and community and economic development operating functions required line item transfers. Although the above functions had savings as mentioned above some departments had increases to their original budget.

The general government function required \$ 299,178 line item transfers. The line items expenditures consisted of \$ 125,000 for capital outlay, \$ 116,739 for buildings repairs for the June 2003 wind storm and \$ 39,579 for claims paid for the Risk Management, \$4,006 for utilities in general operations and \$ 13,854 for Commissioners Court members departments for payroll cost.

The public safety function required \$ 109,317 line item transfers. The line items expenditures consisted of \$ 102,301 for the newly created County Examiner & Morgue for payroll and operations and \$ 7,016 for the constable for payroll.

The justice system function required \$ 119,351 line item transfers. The line items expenditures consisted of \$ 25,562 for the 406th Judicial District Judge and \$62,086 for County Court of Law # 2 for indigent defendants, \$ 16,674 Justice of Peace Precinct 1 Place 1, \$15,029 Justice of Peace Precinct 2 Place 1 for personal cost respectively.

The Health and Welfare function required \$ 6,351 line item transfers. The line items expenditures consisted of \$ 5,151 for the City Health and \$ 1,200 for the Animal Damage Control contracts.

The corrections and rehabilitation function required \$ 152,748 line items expenditures transfers for inmates' expenditures.

The community and economic development function also required \$ 14,783 line items expenditures transfers for a community center utilities bills exceeding the original budget.

The County Commissioners' Court in addition approved \$ 249,560 transfer from the Worker's Compensation Reserve Fund to the Webb County Employees' Health Benefit internal service fund to cover the fund's deficit.

The County Commissioners' Court also approved \$ 361,945 transfer from the Worker's Compensation Reserve Fund to fund the Webb County Employees' Retiree Insurance Fund. The County implemented Governmental Accounting Standard Board Statement 45 Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pension that required an additional \$ 211,945 transfer in from the original budget.

All budget amounts presented in the accompanying supplementary information reflect the original budget and the final budgeted amounts (that have been adjusted for legally authorized revisions of the annual budgets during the year). The County payroll clearing fund requires no budget. The election contract services fund also requires no budget according to the State's Election Code. The election contract services fund reports a budget to the extent of the contractual service revenues and the available fund balance.

Governmental Funds	Estimated Revenues		Appropriations	
	Original Adopted Budget	Final Revised Budget	Original Adopted Budget	Final Revised Budget
Major Funds				
General Fund	\$ 66,780,314	66,780,314	66,732,173	66,732,173
Other Nonmajor Governmental Funds	30,723,314	60,257,802	43,888,209	86,867,130
Total	<u>\$ 97,503,628</u>	<u>127,038,116</u>	<u>110,620,382</u>	<u>153,599,303</u>

Encumbrances outstanding at year-end do not represent Generally Accepted Accounting Principles (GAAP) expenditures or liabilities but represent budgetary accounting controls. All governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and contracts (encumbrance) issued for goods and services not received at year-end.

The actual results of operations are presented in accordance with GAAP, and the County's accounting policies do not recognize encumbrances as expenditures until the period in which the goods and services are actually received and a liability is incurred. All encumbrances lapse at the end of year. At year-end all outstanding encumbrances are presented as purchase order commitments.

Grant awards representing state and/or federal funding sources included in the special revenues and capital projects funds are project-period or entity differences. Grant awards are initially approved by the Commissioners' Court for the grants' special terms and conditions for contractual performance. All subsequent budget amendments are approved by the various granting agencies governing bodies during the fiscal year and by the Court. In addition to the agencies' governing bodies and the Court, the Board of District Judges approves amendments for the Community Justice Assistance Division grants for the Adult Probation and Texas Juvenile Probation Commission grants for the Juvenile Probation special revenue funds.

GOVERNMENTAL FUNDS
Major Fund

WEBB COUNTY FUNDS

GENERAL FUND

The general fund is the chief operating fund of the County. Webb County adopts annual appropriated budget for its general fund. A detailed budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget.

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Revenues
General Fund
For The Year Ended September 30, 2007

2007				
	Budgeted Amounts		Actual Amounts,	Variance With
	Original	Final	Budgetary Basis	Final Budget
				Positive
				(Negative)
REVENUES				
Property Taxes:				
Ad Valorem - Current	\$ 40,256,914	40,256,914	39,829,409	(427,505)
Ad Valorem - Delinquent	2,070,000	2,070,000	2,390,117	320,117
Penalty And Interest	830,000	830,000	954,809	124,809
Total Property Taxes	43,156,914	43,156,914	43,174,335	17,421
Sales And Miscellaneous Taxes:				
General Sales Tax	12,425,000	12,425,000	12,747,480	322,480
Mixed Drink Tax	300,000	300,000	341,440	41,440
Bingo Tax	60,000	60,000	64,906	4,906
Total Sales and Miscellaneous Taxes	12,785,000	12,785,000	13,153,826	368,826
Fines And Forfeits:				
Non-Traffic Fines:				
Basic Supervision	100,000	100,000	23,858	(76,142)
Justice Of The Peace, Precinct 1, Place 1	25,400	25,400	27,063	1,663
Justice Of The Peace, Precinct 1, Place 2	26,500	26,500	20,064	(6,436)
Justice Of The Peace, Precinct 2, Place 1	13,500	13,500	17,098	3,598
Justice Of The Peace, Precinct 2, Place 2	24,100	24,100	14,378	(9,722)
Justice Of The Peace, Precinct 3	6,700	6,700	11,056	4,356
Justice Of The Peace, Precinct 4	175,400	175,400	129,690	(45,710)
Court Collections	231,300	231,300		(231,300)
Drug Court	150,000	150,000	124,548	(25,452)
Bond Forfeitures:				
County Clerk	1,500	1,500	64,288	62,788
District Clerk	63,000	63,000	14,976	(48,024)
Total Fines And Forfeits	817,400	817,400	447,019	(370,381)
Intergovernmental Revenues:				
Federal Prisoners-Jail	3,484,350	3,484,350	2,348,391	(1,135,959)
SRO-LISD Program			26,804	26,804
State Comptroller Administrative Fee	215,400	215,400	241,028	25,628
Prisoners Revenue-Juveniles	200	200	75	(125)
Judicial State Fund	134,350	134,350	77,300	(57,050)
Indigent Health Care Relief	148,000	148,000	193,000	45,000
Grant Revenue	185,000	185,000	460,877	275,877
Total Intergovernmental	4,167,300	4,167,300	3,347,475	(819,825)
Charges for Services:				
Tax Assessor / Collector	970,400	970,400	1,093,610	123,210
Treasurer	1,700	1,700	1,228	(472)
County Clerk	1,021,200	1,021,200	1,259,046	237,846

(continued on next page)

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Revenues
General Fund
For The Year Ended September 30, 2007

		2007		
		Budgeted Amounts		Actual Amounts,
		Original	Final	Budgetary Basis
				Variance With Final Budget Positive (Negative)
REVENUES				
Charges for Services (continued)				
District Clerk	724,600	724,600	809,716	85,116
Sheriff	73,050	73,050	117,623	44,573
Constable Precinct 1	7,500	7,500	9,312	1,812
Constable Precinct 2			652	652
Constable Precinct 3	300	300		(300)
Constable Precinct 4	5,000	5,000	1,579	(3,421)
Juvenile Probation	5,000	5,000	3,401	(1,599)
Basic Supervision	110,800	110,800	37,036	(73,764)
Pre Trial Services	50,000	50,000	33,116	(16,884)
Court Collections	40,900	40,900		(40,900)
Justice Of The Peace, Precinct 1, Place 1	42,750	42,750	55,642	12,892
Justice Of The Peace, Precinct 1, Place 2	41,800	41,800	54,459	12,659
Justice Of The Peace, Precinct 2, Place 1	64,500	64,500	42,059	(22,441)
Justice Of The Peace, Precinct 2, Place 2	42,000	42,000	38,322	(3,678)
Justice Of The Peace, Precinct 3	20,850	20,850	14,728	(6,122)
Justice Of The Peace, Precinct 4	267,550	267,550	134,166	(133,384)
County Court At Law #1	37,500	37,500	4,158	(33,342)
County Court At Law #2	37,500	37,500	9,290	(28,210)
Public Defender	35,000	35,000	10,009	(24,991)
Medical Examiner And Morgue	2,000	2,000	7,085	5,085
Indigent Health Care Services	150,000	150,000	296,884	146,884
Total Charges for Services	3,751,900	3,751,900	4,033,121	281,221
Investment Earnings	1,102,400	1,102,400	1,579,688	477,288
Total Investment Earnings	1,102,400	1,102,400	1,579,688	477,288
Miscellaneous Revenue:				
Rents	35,500	35,500	44,921	9,421
Court Center Fiscal Fee	12,000	12,000	9,185	(2,815)
Refunds	13,200	13,200	4,222	(8,978)
Telephone Commissions	154,000	154,000	242,987	88,987
Administrative Fee, HHS	155,000	155,000	142,083	(12,917)
Administrative Fee, Water	25,000	25,000	25,000	
Note Proceeds	5,600	5,600	11,849	6,249
Other	1,100	1,100	3,083	1,983
Total Miscellaneous Revenue	401,400	401,400	483,330	81,930
TOTAL REVENUES	\$ 66,182,314	66,182,314	66,218,794	36,480

Concluded

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2007

	2007			
	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts, Budgetary Basis	Final Budget Positive (Negative)
GENERAL GOVERNMENT:				
Commissioners Court				
Wages And Fringe Benefits	\$ 187,466	81,403	81,398	5
Administrative Travel	6,000	1,811	1,810	1
Postage	300	131	130	1
Dues And Memberships	35,000	30,961	30,961	
Equipment Rental	600			
Professional Services	2,000			
Access Cable Broadcasting	6,000			
Materials And Supplies	5,000	4,860	4,859	1
Repairs And Maintenance Equipment	6,500	4,550	4,549	1
Total Commissioners Court	248,866	123,716	123,707	9
Commissioner Precinct 1				
Wages And Fringe Benefits	175,391	189,038	189,035	3
Administrative Travel	5,000	1,826	1,825	1
Materials And Supplies	5,000	4,979	4,978	1
Total Commissioner Precinct 1	185,391	195,843	195,838	5
Commissioner Precinct 2				
Wages And Fringe Benefits	141,067	138,567	138,563	4
Administrative Travel	5,000	1,774	1,773	1
Materials And Supplies	5,000	4,761	4,761	
Repairs And Maintenance Vehicles		181	180	1
Total Commissioner Precinct 2	151,067	145,283	145,277	6
Commissioner Precinct 3				
Wages And Fringe Benefits	141,067	144,767	144,765	2
Administrative Travel	5,000	1,488	1,488	
Materials And Supplies	5,000	7,671	7,671	
Total Commissioner Precinct 3	151,067	153,926	153,924	2
Commissioner Precinct 4				
Wages And Fringe Benefits	141,067	140,731	140,729	2
Administrative Travel	5,000	4,053	4,052	1
Materials And Supplies	5,000	4,225	4,225	
Total Commissioner Precinct 4	151,067	149,009	149,006	3
Radio Communications				
Wages And Fringe Benefits	141,921	141,267	141,263	4
Administrative Travel	900	169	168	1
Office Supplies	700	669	669	
Postage	140	36	35	1
Dues And Memberships	210	64	64	
Training And Education	650			
Equipment Rental	275			
Fuel And Lubricants	1,425	2,044	2,044	
Materials And Supplies	725	1,144	1,143	1
Repairs And Maintenance Equipment		325	325	
Repairs And Maintenance Vehicles	1,275	588	588	
Total Radio Communications	148,221	146,306	146,299	7
Administrative Services				
Wages And Fringe Benefits	468,823	401,487	401,485	2
Administrative Travel	9,440	3,963	3,963	
Local Mileage	300	(41)	(42)	1
Postage	4,200	2,760	2,760	
Dues And Memberships	1,000	590	590	

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2007

	2007		Actual	Variance With
	Budgeted Amounts		Amounts,	Final Budget
	Original	Final	Budgetary	Positive
			Basis	(Negative)
GENERAL GOVERNMENT:				
Administrative Services-Continued				
Books And Subscriptions	850	112	112	
Training And Education	3,300	1,610	1,610	
Equipment Rental	6,100	1,996	1,996	
Property Casualty Liability	823,200	693,780	693,779	1
Loss Control Consultant	3,000			
Fuel And Lubricants	2,000	306	305	1
Materials And Supplies	8,300	14,040	14,040	
Minor Apparatus And Tools	2,000	5,300	5,299	1
Repairs And Maintenance Equipment	5,500	3,032	3,032	
Repairs And Maintenance Vehicles		30	30	
Health Education Programs	6,000	9,121	9,121	
Health Fair Month	10,000	5,798	5,797	1
Safety Education Program	8,000	10,219	10,219	
Claims Paid - Property	250,000	33,234	33,232	2
Claims Paid - Property - ADA		51,032	51,031	1
Claims Paid - Property - C.A.A.		47,472	47,472	
Claims Paid - Property - Constable		22,013	22,013	
Claims Paid - Property - Courts		1,988	1,987	1
Claims Paid - Property - DA		8,884	8,883	1
Claims Paid - Property - Head Start		2,608	2,608	
Claims Paid - Property - Justice Center		51,515	51,515	
Claims Paid - Property- Juvenile		274	273	1
Claims Paid - Property- Storm Damage		14,535	14,535	
Claims Paid - Property- LV		25,424	25,424	
Claims Paid - Rain Storm		3,658	3,658	
Claims Paid - Property- MIS		22,056	22,055	1
Claims Paid - Property- P & G		525	525	
Claims Paid - Property- Road and Bridge		40,711	40,710	1
Claims Paid - Property- Medical		266,232	266,232	
Claims Paid - Property- Vet		22,067	22,067	
Capital Outlay		125,000	125,000	
Total Administrative Services	1,612,013	1,893,331	1,893,316	15
Vehicle Maintenance				
Wages And Fringe Benefits	595,665	547,722	547,720	2
Uniforms	5,000	5,000	5,000	
Fuel And Lubricants	80,000	39,282	39,282	
Materials And Supplies	5,500	4,203	4,202	1
Minor Apparatus And Tools	8,000	7,815	7,815	
Repairs And Maintenance Equipment	10,000	886	885	1
Repairs And Maintenance Fuel System	6,000	4,395	4,395	
Repairs And Maintenance Vehicles	9,000	(3,219)	(3,219)	
Total Vehicle Maintenance	719,165	606,084	606,080	4
General Operations				
Bank Charges	70,000	2,443	2,442	1
Telephone	345,000	4,361	4,360	1
Telephone / Maintenance		265,632	265,631	1
Cell Phones		44,541	44,540	1
New Equipment And Service		7,492	7,492	
Appraisal District Cost	675,000	628,565	628,565	
Auditing and Accounting	40,000	25,450	25,450	
Professional Services	315,000	305,394	305,394	
Lunacy Costs	50,000	45,582	45,582	

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2007

	2007			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
General Operations-Continued				
Utilities	750,000	917,344	917,344	
Utilities - Villa Antigua		5,501	5,500	1
IDEO Work Study	10,000	6,701	6,700	1
Total General Operations	2,255,000	2,259,006	2,259,000	6
Third Party Contracts				
Sacred Heart Children's	11,250	11,250	11,250	
Texas National Guard	2,250			
Texas A&M Dance Program	1,130	1,130	1,130	
S.C.A.N. Matching	3,750	3,750	3,750	
American Red Cross	5,630	5,630	5,630	
Boys's & Girls' Club Laredo	18,750	18,750	18,750	
Industrial Development Board	71,250	71,250	71,250	
STDC (Elderly Nutrition Program)	43,750	43,750	43,750	
Crime Stoppers	1,500	1,500	1,500	
Laredo Regional Food Bank	7,500	7,500	7,500	
Webb County Soil & Water Conserv.	5,000	5,000	5,000	
Bethany House	9,370	9,370	9,370	
TAMIU Guitar Ensemble	3,370	3,370	3,370	
Laredo Webb Co. Food Bank	18,750	18,750	18,750	
American G.I. Forum	3,000			
Children's International	65,000	65,000	65,000	
Boy Scouts of America	3,750	3,750	3,750	
Litracy Volunteer of America	1,130	1,130	1,130	
Savate Boxing	5,620	5,620	5,620	
Habitat For Humanity	15,000	15,000	15,000	
Border Region MHMR	200,000	200,000	200,000	
BEST	1,880	1,880	1,880	
Marine Corp League	5,000			
CASA	3,750			
Laredo Webb Bar Association	2,250			
STCADA	26,230	26,230	26,230	
Air Ambulance Service	75,000			
Safe Haven Program	80,000	80,000	80,000	
Kids Café	10,000	10,000	10,000	
Total Third Party Contracts	700,860	609,610	609,610	
Grant Matching				
Rural Transportation Fund 980	45,000	45,000	45,000	
Meals On Wheels Fund 952	40,000	38,089	38,088	1
Social Services Fund 902	30,000	30,000	30,000	
Elderly Nutrition Fund 955	90,000	87,003	87,002	1
C.S.B.G. Fund 920	209,000	208,738	208,737	1
Laredo Auto Theft Task	40,000	37,593	37,593	
Narcotics Task Force DEA	29,000	6,614	6,614	
Laredo Financial TaskForce 295	30,000	38,162	38,162	
Mobility	50,000			
Border Project TJPC-B-2	20,494	20,494	20,494	
Juvenile Accountability	59,236	59,236	59,236	
Progressive Sanct TJPC-K	201,500	201,500	201,500	
New Progressive Sanct TJPC-O	17,500	17,500	17,500	
VOCA-Victim Services Coordinator	8,578	6,971	6,971	
Bullet Proof Vest	10,455			

Continued

Webb County, Texas
 Budgetary Comparison Schedule Detail
 Schedule of Expenditures
 General Fund
 For The Year Ended September 30, 2007

	2007		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
GENERAL GOVERNMENT:				
Grant Matching-Continued				
Indigent Coordinator	6,000	4,563	4,563	
Total Grant Matching	886,763	801,463	801,460	3
County Judge's Office				
Wages And Fringe Benefits	545,912	546,860	546,855	5
Administrative Travel		5,167	5,166	1
Postage	1,500	1,498	1,497	1
Dues And Memberships	300	235	235	
Books And Subscriptions	1,250	90	90	
Training And Education	1,000	990	990	
Materials And Supplies	20,000	17,969	17,969	
Repairs And Maintenance Equipment	4,940	2,618	2,617	1
Repairs And Maintenance Vehicles		18	18	
Total County Judge's Office	574,902	575,445	575,437	8
Management Information Systems				
Wages And Fringe Benefits	677,166	652,676	652,673	3
Office Supplies	1,000	842	842	
Postage	400	218	218	
Dues And Memberships	400			
Books And Subscriptions	37,300	31,869	31,869	
Training And Education	13,900	14,208	14,208	
Fuel And Lubricants	1,000	1,018	1,018	
Materials And Supplies	10,000	19,282	19,282	
Production Supplies	5,000	25,942	25,941	1
Minor Apparatus And Tools	10,000	51,941	51,940	1
Repairs And Maintenance Equipment	283,372	179,719	179,718	1
Repairs And Maintenance Vehicles	610	180	179	1
Repairs And Maintenance Software	272,215	247,105	247,105	
Total Management Information Systems	1,312,363	1,225,000	1,224,993	7
Public Information Office				
Wages And Fringe Benefits	63,863	27,790	27,787	3
Total Public Information Office	63,863	27,790	27,787	3
County Treasurer's Office				
Wages And Fringe Benefits	704,217	687,197	687,194	3
Administrative Travel	2,360	2,360	2,360	
Local Mileage	250	146	146	
Postage	7,000	4,473	4,472	1
Dues And Memberships	220	200	200	
Books And Subscriptions	150	42	42	
Training And Education	5,000	3,656	3,656	
Equipment Rental	3,000	2,590	2,590	
Materials And Supplies	16,000	19,061	19,061	
Repairs And Maintenance Equipment	2,000	2,870	2,869	1
Total County Treasurer's Office	740,197	722,595	722,590	5
County Auditor's Office				
Wages And Fringe Benefits	1,326,462	1,288,210	1,288,201	9
Administrative Travel	7,000	4,010	4,009	1
Local Mileage	500	104	103	1
Postage	800	407	406	1
Dues And Memberships	2,500	2,155	2,155	

Continued

Webb County, Texas
 Budgetary Comparison Schedule Detail
 Schedule of Expenditures
 General Fund
 For The Year Ended September 30, 2007

2007				
		Actual	Variance With	
		Amounts,	Final Budget	
		Budgetary	Positive	
Budgeted Amounts		Basis	(Negative)	
Original	Final			
GENERAL GOVERNMENT:				
County Auditor's Office-Continued				
Books And Subscriptions	2,500	1,639	1,638	1
Training And Education	18,000	15,913	15,912	1
Professional Services	15,000			
Materials And Supplies	15,200	19,742	19,742	
Minor Apparatus And Tools		1,895	1,895	
Repairs And Maintenance Equipment	15,000	13,121	13,120	1
Total County Auditor's Office	1,402,962	1,347,196	1,347,181	15
Purchasing Agent's Office				
Wages And Fringe Benefits	591,304	613,674	613,672	2
Administrative Travel	8,000	3,926	3,925	1
Postage	3,500	1,229	1,228	1
Advertising	35,000	(286)	(286)	
Advertising Purchasing		5,880	5,880	
Advertising Employment		6,987	6,987	
Advertising Legal Notice		6,028	6,028	
Grant Notices		1,291	1,290	1
Non-County Legal Notices		824	823	1
Training And Education	5,000			
Central Stores	20,000	(201)	(202)	1
Prof. Services /Develop	7,500	300	299	1
Uniforms	1,500	3,881	3,881	
Fuel And Lubricants	2,000	1,662	1,662	
Materials And Supplies	15,000	14,883	14,882	1
Repairs And Maintenance Equipment	8,800	5,470	5,470	
Repairs And Maintenance Vehicles	4,000	557	556	1
Total Purchasing Agent's Office	701,604	666,105	666,095	10
Tax Assessor-Collector's Office				
Wages And Fringe Benefits	2,068,133	1,994,326	1,994,321	5
Administrative Travel	6,700	3,850	3,849	1
Local Mileage	100			
Postage	66,000	70,741	70,741	
Advertising	1,500			
Dues And Memberships	425	380	380	
Books And Subscriptions	2,000	2,082	2,082	
Training And Education	6,590	380	380	
Equipment Rental	12,230	12,213	12,212	1
Professional Services	8,657	8,768	8,768	
Uniforms	400	125	125	
Fuel And Lubricants	1,500	900	900	
Materials And Supplies	40,000	39,052	39,052	
Minor Apparatus And Tools	5,500	351	350	1
Repairs And Maintenance Equipment	30,367	31,144	31,144	
Repairs And Maintenance Vehicles	1,500	217	216	1
Software	5,000	1,079	1,079	
Total Tax Assessor-Collector's Office	2,256,602	2,165,608	2,165,599	9
Building Maintenance				
Wages And Fringe Benefits	1,624,796	1,508,886	1,508,883	3
Administrative Travel	2,000	1,634	1,634	
Office Supplies	1,200	1,183	1,182	1
Training And Education	3,500	2,685	2,685	
Continued				

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2007

	2007		Actual	Variance With
	Budgeted Amounts		Amounts,	Final Budget
	Original	Final	Budgetary	Positive
			Basis	(Negative)
GENERAL GOVERNMENT:				
Building Maintenance-Continued				
Uniforms	10,700	10,260	10,259	1
Fuel And Lubricants	20,000	21,681	21,681	
Materials And Supplies	10,000	8,005	8,005	
Minor Apparatus And Tools	10,000	11,983	11,982	1
Repairs And Maintenance Building	190,000	237,659	237,659	
Repairs And Maintenance Equipment	60,000	55,759	55,757	2
Repairs And Maintenance Vehicles	5,000	5,633	5,633	
Janitorial Supplies	35,000	32,723	32,722	1
Landfill Fees	1,000	217	217	
Total Building Maintenance	1,973,196	1,898,308	1,898,299	9
Election Administration				
Wages And Fringe Benefits	241,146	235,603	235,601	2
Postage	5,500	3,025	3,024	1
Fuel And Lubricants	1,000	546	545	1
Materials And Supplies	4,000	3,911	3,911	
Repairs And Maintenance Equipment	8,845	8,485	8,485	
Repairs And Maintenance Vehicles	1,000	393	393	
Election Expense	152,000	117,791	117,790	1
Capital Outlay		9,407	9,407	
Total Election Administration	413,491	379,161	379,156	5
General Government Expenditures	16,648,660	16,090,785	16,090,654	131
Less Capital Outlay-All Departments		134,407	134,407	
Total Current General Government Expenditures	\$ 16,648,660	15,956,378	15,956,247	131
PUBLIC SAFETY:				
Sheriff Bargaining Unit				
Wages And Fringe Benefits	4,468,328	4,417,559	4,417,555	4
Administrative Travel	5,000	15,979	15,979	
Office Supplies	17,000	33,034	33,034	
Postage	13,000	9,330	9,330	
Books And Subscriptions	1,700	400	400	
Training And Education	19,500	16,640	16,640	
Equipment Rental	28,000	11,644	11,644	
Radio Tower Lease	3,000			
Uniforms	74,000	77,925	77,924	1
Fuel And Lubricants	200,000	174,751	174,750	1
Materials And Supplies	25,000	77,093	77,093	
Minor Apparatus And Tools	2,320	7,421	7,420	1
Repairs And Maintenance Buildings	1,500	5,539	5,538	1
Repairs And Maintenance Equipment	32,000	20,440	20,439	1
Repairs And Maintenance Vehicles	200,000	185,661	185,661	
Stray Animal Account	1,100	636	635	1
Forensic Examination		1,450	1,450	
Total Sheriff Bargaining Unit	5,091,448	5,055,502	5,055,492	10
Sheriff Non Bargaining				
Wages And Fringe Benefits	476,830	463,778	463,773	5
Total Sheriff Non Bargaining	476,830	463,778	463,773	5

Continued

Webb County, Texas
 Budgetary Comparison Schedule Detail
 Schedule of Expenditures
 General Fund
 For The Year Ended September 30, 2007

		2007		Actual	Variance With
		Budgeted Amounts		Amounts,	Final Budget
		Original	Final	Budgetary	Positive
				Basis	(Negative)
PUBLIC SAFETY:					
Sheriff, Mirando Sub-Station					
Wages And Fringe Benefits	274,323	258,551	258,548	3	
Total Sheriff, Mirando Sub-Station	274,323	258,551	258,548	3	
Medical Examiner and Morgue					
Wages And Fringe Benefits	82,924	170,102	170,099	3	
Administrative Travel	1,500	779	779		
Local Mileage	500				
Office Supplies	500	665	664	1	
Postage	250	414	414		
Dues And Memberships	250	300	300		
Books And Subscriptions	500				
Training And Education	4,500	1,320	1,320		
Equipment Rental	1,010	3	3		
Professional Services		15,515	15,515		
Utilities	10,000	10,311	10,311		
Fuel And Lubricants	750	3,906	3,905	1	
Materials And Supplies	4,500	4,960	4,959	1	
Repairs And Maintenance Equipment	750	750	750		
Repairs And Maintenance Vehicles	350	1,560	1,559	1	
Total Medical Examiner and Morgue	108,284	210,585	210,578	7	
Emergency Medical Service					
Wages And Fringe Benefits	75,153	72,421	72,418	3	
Fuel And Lubricants	6,000	6,000	6,000		
Materials And Supplies	1,000	105	105		
Repairs And Maintenance Vehicle	5,000	2,389	2,389		
Total Emergency Medical Service	87,153	80,915	80,912	3	
Constable Precinct 1					
Wages And Fringe Benefits	781,890	772,120	772,115	5	
Administrative Travel	3,000	1,566	1,565	1	
Postage	600	301	300	1	
Dues And Memberships	500	485	485		
Books And Subscriptions	600	280	279	1	
Training And Education	6,000	5,646	5,645	1	
Equipment Rental	2,400	903	903		
Uniforms	8,000	10,454	10,453	1	
Fuel And Lubricants	20,000	25,221	25,220	1	
Materials And Supplies	6,000	4,351	4,351		
Minor Apparatus And Tools	300				
Repairs And Maintenance Equipment	2,000	375	375		
Repairs And Maintenance Vehicles	15,000	13,871	13,871		
Total Constable Precinct 1	846,290	835,573	835,562	11	
Constable Precinct 3					
Wages And Fringe Benefits	132,380	117,263	117,261	2	
Administrative Travel	3,000	660	659	1	
Dues And Memberships	100	55	55		
Training And Education	2,500	2,229	2,228	1	
Equipment Rental	300	44	44		
Uniforms	2,500	2,878	2,878		
Fuel And Lubricants	7,000	6,150	6,150		
Materials And Supplies	1,000	1,375	1,375		
Repairs And Maintenance Equipment					
Repairs And Maintenance Vehicles	2,000	3,118	3,118		
Total Constable Precinct 3	150,780	133,772	133,768	4	

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2007

2007				
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
PUBLIC SAFETY:				
Constable Precinct 4				
Wages And Fringe Benefits	429,900	438,605	438,601	4
Administrative Travel	1,500			
Postage	500	492	492	
Dues And Memberships	500			
Training And Education	5,000	3,288	3,288	
Equipment Rental	2,000	1,616	1,616	
Uniforms	9,000	9,396	9,396	
Fuel And Lubricants	15,000	17,878	17,878	
Materials And Supplies	3,500	3,497	3,496	1
Minor Apparatus And Tools	1,000	2,495	2,495	
Repairs And Maintenance Equipment	1,000	331	331	
Repairs And Maintenance Vehicles	14,000	12,318	12,318	
Total Constable Precinct 4	482,900	489,916	489,911	5
Constable Precinct 2				
Wages And Fringe Benefits	608,223	603,499	603,494	5
Administrative Travel	1,300	859	858	1
Postage	350			
Dues And Memberships	600	370	370	
Training And Education	3,500	3,500	3,500	
Equipment Rental	1,250	1,234	1,234	
Uniforms	4,800	5,795	5,795	
Fuel And Lubricants	19,375	22,286	22,286	
Materials And Supplies	3,000	2,623	2,622	1
Repairs And Maintenance Equipment	1,500	55	54	1
Repairs And Maintenance Vehicles	10,000	10,483	10,482	1
Total Constable Precinct 2	653,898	650,704	650,695	9
Justice Center Security				
Wages And Fringe Benefits	540,655	470,626	470,622	4
Administrative Travel	6,500			
Equipment Rental	2,000	1,327	1,326	1
Professional Services	20,000			
Uniforms	8,000	17,500	17,500	
Fuel And Lubricants	2,200			
Materials And Supplies	3,600	3,600	3,600	
Repairs And Maintenance Vehicles	1,000			
Total Justice Center Security	583,955	493,053	493,048	5
Public Safety Expenditures	8,755,861	8,672,349	8,672,287	62
Less Capital Outlay				
Total Current Public Safety Expenditures	\$ 8,755,861	8,672,349	8,672,287	62
JUSTICE SYSTEM:				
49th District Judge's Office				
Wages And Fringe Benefits	508,095	522,687	522,683	4
Administrative Travel	4,000	3,220	3,220	
Postage	1,500	777	777	
Books And Subscriptions	5,950	4,042	4,041	1
Training And Education	7,000	5,915	5,914	1
Professional Services	20,000	1,387	1,387	
Court Appointed Attorney	8,000			

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2007

	2007		Actual	Variance With
	Budgeted Amounts		Amounts,	Final Budget
	Original	Final	Budgetary	Positive
			Basis	(Negative)
JUSTICE SYSTEM:				
49th District Judge's Office-Continued				
Visiting Judge	8,500	979	979	
Materials And Supplies	5,000	9,292	9,291	1
Repairs And Maintenance Equipment	6,000	2,227	2,227	
Indigent Defend	85,000	101,164	101,163	1
Total 49th District Judge's Office	659,045	651,690	651,682	8
111th District Judge's Office				
Wages And Fringe Benefits	404,808	389,189	389,186	3
Administrative Travel	4,000	3,583	3,582	1
Postage	800	254	253	1
Dues And Memberships	500	200	200	
Books And Subscriptions	2,500	200	200	
Training And Education	7,500	7,027	7,027	
Court Appointed Attorney	1,000			
Visiting Judge	8,500	1,009	1,009	
Materials And Supplies	5,075	3,491	3,491	
Repairs And Maintenance Equipment	6,000	963	963	
Total 111th District Judge's Office	440,683	405,916	405,911	5
341st District Judge's Office				
Wages And Fringe Benefits	415,975	417,637	417,633	4
Administrative Travel	4,000	3,680	3,679	1
Postage	1,500	439	439	
Books And Subscriptions	5,000	4,879	4,879	
Training And Education	6,000	5,748	5,748	
Professional Services	10,000			
Court Appointed Attorney	8,050			
Visiting Judge	8,500	2,263	2,262	1
Materials And Supplies	5,500	2,613	2,613	
Repairs And Maintenance Equipment	6,500	2,287	2,286	1
Indigent Defend	85,000	36,812	36,812	
Total 341st District Judge's Office	556,025	476,358	476,351	7
406th District Court				
Wages And Fringe Benefits	633,165	629,759	629,757	2
Administrative Travel	4,000	2,055	2,055	
Postage	1,500	666	665	1
Books And Subscriptions	3,500	3,449	3,448	1
Training And Education	6,000	6,824	6,824	
Professional Services	45,000			
Court Appointed Attorney	107,500	131,572	131,571	1
Visiting Judge	5,500	2,858	2,857	1
Materials And Supplies	6,000	6,055	6,055	
Minor Apparatus And Tools		19,500	19,500	
Repairs And Maintenance Equipment	8,000	3,935	3,935	
Indigent Defend	85,000	124,054	124,053	1
Total 406th District Court	905,165	930,727	930,720	7
County Court-At-Law #1				
Wages And Fringe Benefits	600,053	597,391	597,385	6
Administrative Travel	4,000	797	796	1
Postage	500	295	295	
Books And Subscriptions	2,500	913	913	

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2007

	2007		Actual	Variance With
	Budgeted Amounts		Amounts,	Final Budget
	Original	Final	Budgetary	Positive
			Basis	(Negative)
JUSTICE SYSTEM:				
County Court-At-Law #1-Continued				
Training And Education	6,000	5,801	5,801	
Professional Services	5,000			
Court Appointed Attorney	25,000	11,390	11,390	
visiting Judge	6,000	8,061	8,061	
Materials And Supplies	5,500	8,370	8,370	
Repairs And Maintenance Equipment	5,000	1,299	1,298	1
Adult Misdemeanor	95,000	126,125	126,125	
Juvenile Misdemeanor	95,000	57,561	57,561	
Juvenile Felony	95,000	39,111	39,111	
Dues And Memberships	51,000	36,650	36,650	
Total County Court-At-Law	995,553	893,764	893,756	8
County Court-At-Law #2				
Wages And Fringe Benefits	679,359	680,441	680,437	4
Administrative Travel	4,000	3,180	3,180	
Postage	500	80	79	1
Books And Subscriptions	2,500	1,709	1,709	
Training And Education	6,000	5,857	5,857	
Professional Services	5,000	8,050	8,050	
Court Appointed Attorney	25,000	37,013	37,013	
Visiting Judge	6,000	9,235	9,234	1
Fuel And Lubricants	1,000	449	449	
Materials And Supplies	5,000	6,415	6,415	
Repairs And Maintenance Equipment	5,000	4,852	4,851	1
Repairs And Maintenance Vehicles		204	204	
Adult Misdemeanor	95,000	156,926	156,926	
County Court-At-Law #2-Continued				
Juvenile Misdemeanor	95,000	95,543	95,543	
Juvenile Felony	95,000	77,991	77,991	
Dues And Memberships	51,000	49,500	49,500	
Total County Court-At-Law #2	1,075,359	1,137,445	1,137,438	7
Tax Cases Processing Department				
Wages And Fringe Benefits	43,741	43,514	43,512	2
Total Tax Cases Processing Department	43,741	43,514	43,512	2
Justice Of The Peace, Precinct 1 Place 1				
Wages And Fringe Benefits	301,036	322,369	322,365	4
Administrative Travel	3,500	964	964	
Postage	2,000	2,000	2,000	
Books And Subscriptions	1,000	547	547	
Equipment Rental	2,500			
Professional Services	13,857	11,336	11,336	
Materials And Supplies	7,000	12,444	12,444	
Repairs And Maintenance Equipment	3,000	907	907	
Total Justice Of The Peace, Precinct 1 Place 1	333,893	350,567	350,563	4
Justice Of The Peace, Precinct 1 Place 2				
Wages And Fringe Benefits	302,814	299,417	299,415	2
Administrative Travel	1,500	2,041	2,041	
Postage	2,500	2,714	2,714	
Books And Subscriptions	500	308	308	
Equipment Rental	500	20	20	
Professional Services	16,500	15,425	15,425	

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2007

	2007		Actual	Variance With
	Budgeted Amounts		Amounts,	Final Budget
	Original	Final	Budgetary	Positive
			Basis	(Negative)
JUSTICE SYSTEM:				
Justice Of The Peace, Precinct 1 Place 2-Continued				
Materials And Supplies	6,000	8,456	8,455	1
Repairs And Maintenance Equipment	2,600	827	827	
Total Justice of the Peace, Precinct 1 Place 2	332,914	329,208	329,205	3
Justice Of The Peace, Precinct 2 Place1				
Wages And Fringe Benefits	267,659	291,355	291,353	2
Administrative Travel	1,500	2,031	2,031	
Postage	1,000	1,476	1,476	
Equipment Rental	200	77	77	
Professional Services	14,500	885	884	1
Materials And Supplies	3,500	8,166	8,166	
Repairs And Maintenance Equipment	1,000	398	397	1
Total Justice Of The Peace, Precinct 2 Place 1	289,359	304,388	304,384	4
Justice Of The Peace, Precinct 2 Place2				
Wages And Fringe Benefits	346,260	313,788	313,785	3
Administrative Travel	2,700	1,940	1,939	1
Local Mileage	500			
Postage	1,500	920	920	
Equipment Rental	500	274	274	
Professional Services	16,000	15,850	15,850	
Materials And Supplies	5,000	4,764	4,763	1
Repairs And Maintenance Equipment	500	100	100	
Total Justice Of The Peace, Precinct 2 Place 2	372,960	337,636	337,631	5
Justice Of The Peace, Precinct 3				
Wages And Fringe Benefits	170,512	168,044	168,040	4
Administrative Travel	1,000	(398)	(398)	
Local Mileage	1,600	2,111	2,110	1
Postage	700	904	904	
Dues And Memberships	300	96	96	
Training And Education	1,275	906	905	1
Equipment Rental	264	35	35	
Fuel And Lubricants	2,000	750	750	
Materials And Supplies	3,715	2,745	2,745	
Repairs And Maintenance Equipment	2,200	3,066	3,065	1
Repairs And Maintenance Vehicle	1,500	190	189	1
Total Justice Of The Peace, Precinct 3	185,066	178,449	178,441	8
Justice Of The Peace, Precinct 4				
Wages And Fringe Benefits	568,117	539,735	539,731	4
Administrative Travel	2,654	2,946	2,945	1
Postage	7,500	7,500	7,500	
Equipment Rental	700	695	694	1
Professional Services	24,386	18,549	18,549	
Materials And Supplies	7,500	6,967	6,967	
Repairs And Maintenance Equipment	2,530	1,285	1,284	1
Total Justice Of The Peace, Precinct 4	613,387	577,677	577,670	7
Judicial General				
Advertising Legal Notices	2,000			
Training And Education	5,000			
Transcripts	35,000			
Transcripts 49th		8,607	8,606	1
Transcripts 341st		10,605	10,605	
Transcripts 406th		18,400	18,400	
				Continued

Webb County, Texas
 Budgetary Comparison Schedule Detail
 Schedule of Expenditures
 General Fund
 For The Year Ended September 30, 2007

		2007		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
Budgeted Amounts					
Original	Final				
JUSTICE SYSTEM:					
Judicial General-Continued					
Transcripts CCI		995		994	1
Witness Expenditures	5,000	44			44
Court Interpreter/Reporter	20,000				
Court Interpreter/Reporter 49th		16,061		16,061	
Court Interpreter/Reporter 111th		2,505		2,505	
Court Interpreter/Reporter 341st		1,700		1,700	
Court Interpreter/Reporter CCL1		4,775		4,775	
Court Interpreter/Reporter CCL2		5,425		5,425	
Capital Murder Cases	5,000				
Materials And Supplies	3,000				
Repairs And Maintenance Equipment	2,000				
Evaluation Services	30,000	36,865		36,865	
Expert Witness	19,000				
Expert Witness CCL1		400		400	
Investigation Expenditure	2,000				
Investigation Expenditure 49th		1,500		1,500	
Investigation Expenditure CCL2		155		155	
Litigation Expense	21,000				
Litigation Expense 406th		292		292	
Total Judicial General	149,000	108,329		108,283	46
District Attorney					
Wages And Fringe Benefits	3,617,367	3,575,976		3,575,966	10
Administrative Travel	4,240	198		197	1
Postage	2,525	2,522		2,521	1
Dues And Memberships	6,630	4,072		4,072	
Books And Subscriptions	13,260	15,541		15,540	1
Training And Education	5,933	3,361		3,360	1
Equipment Rental	4,420	4,745		4,744	1
Professional Services	13,620	13,601		13,600	1
Fuel And Lubricants	8,715	15,525		15,525	
Materials And Supplies	14,310	17,295		17,294	1
Repairs And Maintenance Equipment	4,920	2,976		2,975	1
Repairs And Maintenance Vehicle	2,790	2,590		2,590	
Total District Attorney	3,698,730	3,658,402		3,658,384	18
County Attorney					
Wages And Fringe Benefits	2,048,125	1,827,232		1,827,228	4
Administrative Travel	2,500				
Local Mileage	100				
Postage	3,500	3,836		3,835	1
Dues And Memberships	4,500	3,129		3,129	
Books And Subscriptions	6,000	9,781		9,781	
Training And Education	16,000	15,622		15,622	
Equipment Rental	2,000	1,487		1,487	
Professional Services	5,000	2,024		2,024	
Witness Expenditures	500				
Fuel And Lubricants	4,500	3,947		3,946	1
Materials And Supplies	18,500	16,004		16,003	1
Minor Apparatus And Tools		16,977		16,976	1
Repairs And Maintenance Equipment	3,350	2,913		2,913	
Repairs And Maintenance Vehicle	2,000	1,724		1,724	
Capital Outlay		10,734		10,734	
Total County Attorney	2,116,575	1,915,410		1,915,402	8

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2007

		2007		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
		Budgeted Amounts			
		Original	Final		
JUSTICE SYSTEM:					
Public Defender					
Wages And Fringe Benefits	1,794,544	1,622,688	1,622,683	5	
Administrative Travel	15,000	12,071	12,070	1	
Local Mileage	1,000				
Postage	1,000	537	537		
Dues And Memberships	5,000	2,666	2,666		
Books And Subscriptions	6,000	7,874	7,873	1	
Training And Education	6,000	4,100	4,100		
Equipment Rental	4,750	4,666	4,665	1	
Transcripts	500	334	334		
Professional Services	5,000	5,500	5,500		
Witness Expenditures	1,000				
Fuel And Lubricants	1,500	700	700		
Materials And Supplies	11,500	12,493	12,493		
Repairs And Maintenance Equipment	2,000	799	799		
Repairs And Maintenance Vehicle	1,000				
Expert Witness	100				
Investigation Expenditure	100				
Other Litigation Expense	50				
Total Public Defender	1,856,044	1,674,428	1,674,420	8	
District Clerk					
Wages And Fringe Benefits	1,606,481	1,514,985	1,514,982	3	
Administrative Travel	4,800	2,388	2,387	1	
Local Mileage	600	593	592	1	
Postage	29,700	20,164	20,163	1	
Dues And Memberships	200	160	160		
Books And Subscriptions	1,500	362	362		
Training And Education	10,000	3,218	3,218		
Materials And Supplies	34,895	33,388	33,388		
Repairs And Maintenance Equipment	6,000	3,748	3,748		
Total District Clerk	1,694,176	1,579,006	1,579,000	6	
District Clerk Central Jury					
Wages And Fringe Benefits	201,634	199,521	199,517	4	
Administrative Travel	4,000	402	401	1	
Postage	18,800	18,464	18,463	1	
Materials And Supplies	10,500	10,368	10,368		
Repairs And Maintenance Equipment	3,000	330	330		
Central Jury Petit Juror	114,004	55,000	55,000		
Jurors - Other Expenses	20,000	24,428	24,428		
Total District Clerk Central Jury	371,938	308,513	308,507	6	
County Clerk					
Wages And Fringe Benefits	805,798	796,507	796,503	4	
Administrative Travel	1,000	403	403		
Postage	7,500	6,270	6,269	1	
Dues And Memberships	200	110	110		
Books And Subscriptions	700	259	258	1	
Training And Education	5,000	4,033	4,033		
Equipment Rental	4,000	2,487	2,486	1	
Materials And Supplies	14,000	22,147	22,147		
Repairs And Maintenance Equipment	12,000	5,610	5,609	1	
Capital Outlay					
Total County Clerk	850,198	837,826	837,818	8	

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2007

	2007		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
JUSTICE SYSTEM:				
Law Library				
Wages And Fringe Benefits	92,055	91,399	91,396	3
Books And Subscriptions	60,500	62,791	62,791	
Materials And Supplies	1,000	294	294	
Repairs And Maintenance Equipment	1,000			
Total Law Library	154,555	154,484	154,481	3
Bail Bond Board				
Wages And Fringe Benefits	39,158	38,978	38,975	3
Materials And Supplies	350	350	350	
Repairs And Maintenance Equipment	600	314	313	1
Total Bail Bond Board	40,108	39,642	39,638	4
General Operations-Administration Of Justice				
Judicial District Fees	11,220	11,220	11,220	
Autopsies	250,000	800	800	
Autopsies JP Pct 1 Place 1		19,185	19,185	
Autopsies JP Pct 1 Place 2		21,450	21,450	
Autopsies JP Pct 2		4,350	4,350	
Autopsies JP Pct 3		3,321	3,321	
Autopsies JP Pct 4		16,000	16,000	
Autopsies JP Pct 2 Place 2		21,821	21,821	
Total General Operations-Administration Of Justice	261,220	98,147	98,147	
Indigent Defense Services				
Wages And Fringe Benefits	355,485	352,271	352,268	3
Local Mileage	1,200	308	308	
Postage	1,200	324	324	
Dues And Memberships	700	230	230	
Training And Education	4,500	9,055	9,054	1
Equipment Rental	900	537	537	
Printing Supplies	6,000	2,890	2,890	
Professional Services	12,362	1,900	1,900	
Materials And Supplies	4,500	6,660	6,660	
Repairs And Maintenance Equipment	3,800	684	684	
Total Indigent Defense Services	390,647	374,859	374,855	4
Juvenile Probation				
Wages And Fringe Benefits	1,709,016	1,625,170	1,625,165	5
Administrative Travel	1,500			
Car Allowance	2,400	2,250	2,250	
Transportation Juvenile	2,500	419	418	1
Office Supplies	6,000	945	945	
Postage	1,500	211	210	1
Advertising	1,500	1,858	1,858	
Dues And Memberships	300	235	235	
Training And Education	3,000	143	143	
Equipment Rental	4,700	2,282	2,281	1
Professional Services	52,000	26,197	26,196	1
Utilities	42,150	49,688	49,687	1
Uniforms	2,000			
Materials And Supplies	4,000	3,943	3,943	
Medicines	3,000	459	458	1
Laundry and Linen	400			
Minor Apparatus And Tools	3,000	2,919	2,919	
Repairs And Maintenance Building	8,000	6,897	6,896	1

Continued

Webb County, Texas
 Budgetary Comparison Schedule Detail
 Schedule of Expenditures
 General Fund
 For The Year Ended September 30, 2007

	2007		Actual	Variance With
	Budgeted Amounts		Amounts,	Final Budget
	Original	Final	Budgetary	Positive
			Basis	(Negative)
JUSTICE SYSTEM:				
Juvenile Probation-Continued				
Repairs And Maintenance Equipment	7,500	7,225	7,224	1
Repairs And Maintenance Vehicle	4,500	4,500	4,500	
Janitorial Supplies	4,000	3,996	3,995	1
Medical Services	5,200			
Total Juvenile Probation	<u>1,868,166</u>	<u>1,739,337</u>	<u>1,739,323</u>	<u>14</u>
Justice System Expenditures	20,254,507	19,105,722	19,105,522	200
Less Capital Outlay		10,734	10,734	
Total Current Justice System Expenditures	<u>\$ 20,254,507</u>	<u>19,094,988</u>	<u>19,094,788</u>	<u>200</u>
HEALTH AND HUMAN SERVICES:				
Indigent Health Care				
Physician Services	287,500	224,507	224,507	
Prescription Drugs	250,000	76,226	76,226	
Hospital Inpatient Services	1,045,000	761,459	761,459	
Hospital Outpatient Services	745,000	1,110,204	263,296	846,908
Laboratory/X-ray Services	112,500	80,103	80,103	
Total Indigent Health Care	<u>2,440,000</u>	<u>2,252,499</u>	<u>1,405,591</u>	<u>846,908</u>
Indigent Services Program				
Wages And Fringe Benefits	644,189	613,171	613,165	6
Administrative Travel	5,500	4,818	4,818	
Postage	3,300	1,728	1,728	
Books And Subscriptions	480	196	196	
Professional Services	34,725	31,304	31,304	
Fuel And Lubricants	3,000	2,560	2,560	
Materials And Supplies	6,500	19,422	19,421	1
Repairs And Maintenance Equipment	4,000	2,904	2,903	1
Repairs And Maintenance Vehicle	1,600	1,220	1,220	
Janitorial Supplies	1,000	443	442	1
Indigent Medical	3,000	2,005	2,004	1
Indigent Burials	95,000	61,149	61,148	1
Indigent Utilities	100			
Indigent Rents	100			
Total Indigent Services Program	<u>802,494</u>	<u>740,920</u>	<u>740,909</u>	<u>11</u>
Child Welfare				
Training and Education	250	225	225	
Professional Services	1,000	821	821	
Clothing Allowance	37,750	19,246	19,246	
Medical/Dental Exams	1,150			
Awareness	700	1,342	1,341	1
Total Child Welfare	<u>40,850</u>	<u>21,634</u>	<u>21,633</u>	<u>1</u>
General Operations-Health & Welfare				
City Health Contract	200,000	205,151	205,150	1
Animal Protective Society	50,000	50,000	50,000	
R B Cowl	90,000	90,000	90,000	
Animal Damage Control	25,200	26,400	26,400	
Fire Protection And Emergency Services	600,000	600,000	600,000	
Gateway Community Health	150,000	150,000	150,000	
Ministries	157,500	157,500	157,500	
Total General Operations - Health & Welfare	<u>1,272,700</u>	<u>1,279,051</u>	<u>1,279,050</u>	<u>1</u>

Continued

Webb County, Texas
 Budgetary Comparison Schedule Detail
 Schedule of Expenditures
 General Fund
 For The Year Ended September 30, 2007

	2007		Actual	Variance With
	Budgeted Amounts		Amounts,	Final Budget
	Original	Final	Budgetary	Positive
			Basis	(Negative)
HEALTH AND HUMAN SERVICES:				
Veteran's Service Office				
Wages And Fringe Benefits	138,337	137,544	137,540	4
Administrative Travel	3,000	2,623	2,623	
Postage	600	290	290	
Dues And Memberships	300	30	30	
Training And Education	500	290	290	
Materials And Supplies	2,000	3,134	3,133	1
Minor Apparatus And Tools	550	301	301	
Repairs And Maintenance Equipment	1,500	1,380	1,380	
Laredo Veteran Assistance	75,000	74,993	74,993	
Total Veteran's Service Office	221,787	220,585	220,580	5
Health And Human Services Expenditures	4,777,831	4,514,689	3,667,763	846,926
Less Capital Outlay				
Total Current Health And Human Services Expenditures	\$ 4,777,831	4,514,689	3,667,763	846,926
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:				
Extension Agent				
Wages And Fringe Benefits	139,278	119,783	119,779	4
Administrative Travel	12,000	9,294	9,294	
Local Mileage	6,700	3,622	3,621	1
Postage	1,000	1,000	1,000	
Dues And Memberships	525	260	260	
Books And Subscriptions	975	1,093	1,093	
Equipment Rental	6,200	6,200	6,200	
Materials And Supplies	3,450	3,161	3,160	1
Minor Apparatus And Tools	1,000	393	393	
Repairs And Maintenance Equipment	100	64	64	
Capitla Outlay		607	607	
Total Extension Agent	171,228	145,477	145,471	6
Infrastructure And Environmental Services Expenditures	171,228	145,477	145,471	6
Less Capital Outlay		607	607	
Total Current Infrastructure And Environmental Services Expenditures	\$ 171,228	144,870	144,864	6
CORRECTIONS AND REHABILITATION:				
Jail Bargaining Unit				
Wages And Fringe Benefits	9,216,254	8,990,754	8,990,747	7
Administrative Travel	20,000	19,978	19,977	1
Special Travel	60,000	41,819	41,819	
Office Supplies	21,000	23,727	23,726	1
Postage	3,300	2,233	2,232	1
Advertising	3,200	463	463	
Dues And Memberships	800	125	125	
Books And Subscriptions	7,700	2,557	2,557	
Training And Education	18,000	22,466	22,465	1
Equipment Rental	30,334	13,844	13,843	1
Professional Services	58,000	13,010	13,010	
Contract Services - Frio County	648,500			
Contract Services - Dimmit County	247,618	469,753	469,753	
Contract Services - Zapata County	103,882	18,972	18,972	
Utilities	350,000	332,475	332,475	
Uniforms	30,000	30,704	30,704	
Fuel And Lubricants	7,700	4,584	4,583	1
				Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2007

	2007		Actual	Variance With
	Budgeted Amounts		Amounts,	Final Budget
	Original	Final	Budgetary	Positive
			Basis	(Negative)
CORRECTIONS AND REHABILITATION:				
Jail Bargaining Unit-Continued				
Materials And Supplies	28,000	49,468	49,468	
Minor Apparatus And Tools	9,000	39,927	39,926	1
Repairs And Maintenance Building	60,000	145,667	145,667	
Repairs And Maintenance Equipment	60,000	36,552	36,551	1
Capital Outlay		42,973	42,972	1
Total Jail Bargaining Unit	10,983,288	10,302,051	10,302,035	16
Jail Non Bargaining Unit				
Wages And Fringe Benefits	1,072,880	934,168	934,163	5
Total Jail Non Bargaining Unit	1,072,880	934,168	934,163	5
Jail Purchasing				
Professional Services	197,000	223,324	223,323	1
Uniforms	10,000	8,432	8,432	
Materials And Supplies	100,000	131,674	131,674	
Groceries	750,000	791,202	791,201	1
Medicines	130,000	120,153	120,151	2
Minor Apparatus And Tools	7,000	6,876	6,875	1
Janitorial Supplies	80,000	70,196	70,196	
Medical Services	125,000	199,891	199,891	
Total Jail Purchasing	1,399,000	1,551,748	1,551,743	5
Corrections And Rehabilitation Expenditures	13,455,168	12,787,967	12,787,941	26
Less Capital Outlay		42,973	42,972	1
Total Current Corrections And Rehabilitation Expenditures	\$ 13,455,168	12,744,994	12,744,969	25
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Economic Development				
Wages And Fringe Benefits	348,711	272,150	272,150	
Administrative Travel	6,000	5,875	5,874	1
Local Mileage	200	200	200	
Postage	1,000	899	898	1
Books And Subscriptions	50	50	49	1
Training And Education	400			
Fuel And Lubricants	1,500	2,075	2,074	1
Materials And Supplies	1,500	1,493	1,493	
Repairs And Maintenance Equipment	900	445	444	1
Repairs And Maintenance Vehicles	700	631	631	
Total Economic Development	360,961	283,818	283,813	5
Quad City Community Center				
Wages And Fringe Benefits	162,481	136,341	136,339	2
Administrative Travel	700	680	679	1
Local Mileage	3,000	4,191	4,191	
Books And Subscriptions	5,000	1,642	1,642	
Utilities	32,700	59,786	59,786	
Fuel And Lubricants	2,500	635	634	1
Materials And Supplies	2,000	1,512	1,512	
Repairs And Maintenance Building	3,000	2,917	2,916	1
Repairs And Maintenance Equipment	2,500	1,659	1,659	
Repairs And Maintenance Vehicles	1,500	418	418	
Janitorial Supplies	2,000	1,313	1,312	1
Total Quad City Community Center	217,381	211,094	211,088	6

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Webb County, Texas
 Budgetary Comparison Schedule Detail
 Schedule of Expenditures
 General Fund
 For The Year Ended September 30, 2007

2007				
		Actual	Variance With	
		Amounts,	Final Budget	
		Budgetary	Positive	
Budgeted Amounts		Basis	(Negative)	
Original	Final			
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Bruni Community Center				
Wages And Fringe Benefits	70,479	44,218	44,215	3
Administrative Travel	1,400	655	654	1
Utilities	7,500	1,978	1,977	1
Fuel And Lubricants	1,000	965	964	1
Materials And Supplies	1,500	983	982	1
Repairs And Maintenance Building	900	1,301	1,300	1
Repairs And Maintenance Equipment	1,500			
Repairs And Maintenance Vehicles	1,000	749	749	
Janitorial Supplies	1,500	572	571	1
Total Bruni Community Center	86,779	51,421	51,412	9
El Cenizo Community Center				
Wages And Fringe Benefits	203,192	197,312	197,310	2
Administrative Travel	1,400			
Car Allowance	1,200	2,000	2,000	
Utilities	14,000	16,083	16,083	
Fuel And Lubricants	2,000	2,189	2,189	
Materials And Supplies	1,000	1,800	1,799	1
Repairs And Maintenance Building	4,000	3,296	3,296	
Repairs And Maintenance Equipment	1,500	1,190	1,190	
Repairs And Maintenance Vehicles	1,000	575	575	
Janitorial Supplies	1,500	2,094	2,093	1
Total El Cenizo Community Center	230,792	226,539	226,535	4
Larga Vista Center				
Wages And Fringe Benefits	158,186	146,726	146,723	3
Administrative Travel	1,400	880	879	1
Utilities	14,000	15,290	15,289	1
Fuel And Lubricants	4,000	1,987	1,986	1
Materials And Supplies	1,500	4,472	4,471	1
Repairs And Maintenance Building	2,500	1,052	1,051	1
Repairs And Maintenance Equipment	1,400	284	283	1
Repairs And Maintenance Vehicles	2,200	3,523	3,522	1
Janitorial Supplies	1,000	952	952	
Total Larga Vista Center	186,186	175,166	175,156	10
Rio Bravo Community Center				
Wages And Fringe Benefits	117,553	129,503	129,501	2
Administrative Travel	1,400			
Car Allowance	1,200	1,200	1,200	
Utilities	18,400	21,741	21,741	
Fuel And Lubricants	500			
Materials And Supplies	1,000	1,866	1,865	1
Minor Apparatus And Tools		800	800	
Repairs And Maintenance Building	4,000	3,193	3,192	1
Repairs And Maintenance Equipment	1,500	1,525	1,525	
Repairs And Maintenance Vehicles	500	13	13	
Janitorial Supplies	1,000	1,995	1,995	
Total Rio Bravo Community Center	147,053	161,836	161,832	4
Fred and Anita Bruni Community Center				
Wages And Fringe Benefits	153,916	148,887	148,885	2
Administrative Travel	1,400	942	941	1

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2007

		2007		
		Budgeted Amounts		Actual Amounts, Budgetary Basis
		Original	Final	Variance With Final Budget Positive (Negative)
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Fred and Anita Bruni Community Center-Continued				
Car Allowance				
Utilities	14,000	5,687	5,686	1
Fuel And Lubricants	4,000	394	394	
Materials And Supplies	1,500	1,485	1,485	
Goods For Public Events				
Repairs And Maintenance Building	2,500	457	457	
Repairs And Maintenance Equipment	1,500	1,135	1,135	
Repairs And Maintenance Vehicles	2,200			
Janitorial Supplies	1,000	92	92	
Total Fred and Anita Bruni Community Center	182,016	159,079	159,075	4
Buenos Aires Community Center				
Wages And Fringe Benefits	114,611	84,811	84,807	4
Administrative Travel	1,400	942	941	1
Car Allowance				
Utilities	14,000			
Fuel And Lubricants	1,500			
Materials And Supplies	1,500	7,407	7,407	
Goods For Public Events				
Repairs And Maintenance Building	1,500	253	252	1
Repairs And Maintenance Equipment	1,500			
Repairs And Maintenance Vehicles	1,000			
Janitorial Supplies	1,000	873	873	
Total Buenos Aires Community Center	138,011	94,286	94,280	6
Santa Teresita Community Center				
Wages And Fringe Benefits	96,477	89,084	89,081	3
Administrative Travel	1,000	62	62	
Utilities	12,500	1,359	1,359	
Fuel And Lubricants	3,000	878	878	
Materials And Supplies	1,000	3,811	3,810	1
Repairs And Maintenance Building	2,000	3,132	3,132	
Repairs And Maintenance Equipment	1,000			
Repairs And Maintenance Vehicles	2,000	16	16	
Janitorial Supplies	1,000	198	197	1
Total Santa Teresita Community Center	119,977	98,540	98,535	5
La Presa Community Center				
Wages And Fringe Benefits	96,477	19,567	19,564	3
Administrative Travel	1,000			
Utilities	12,500	909	908	1
Fuel And Lubricants	3,000			
Materials And Supplies	1,000	83	83	
Repairs And Maintenance Building	2,000			
Repairs And Maintenance Equipment	1,000			
Repairs And Maintenance Vehicles	2,000			
Janitorial Supplies	1,000			
Total La Presa Community Center	119,977	20,559	20,555	4

Continued

Webb County, Texas
 Budgetary Comparison Schedule Detail
 Schedule of Expenditures
 General Fund
 For The Year Ended September 30, 2007

		2007		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
		Budgeted Amounts			
		Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:					
Golf Course					
Professional Services		3,000			
Water Rights			2,390	2,390	
Utilities		39,000	27,236	27,235	1
Repairs And Maintenance Building		4,000	640	639	1
Repairs And Maintenance Equipment		10,000	3,725	3,725	
Total Golf Course		56,000	33,991	33,989	2
Parks And Grounds					
Wages And Fringe Benefits		226,024	221,042	221,039	3
Equipment Rental		600	77	77	
Uniforms		3,400	1,539	1,538	1
Fuel And Lubricants		6,500	6,757	6,756	1
Materials And Supplies		5,000	4,117	4,116	1
Minor Apparatus And Tools		319	901	901	
Repairs And Maintenance Equipment		2,000	1,344	1,343	1
Repairs And Maintenance Vehicles		2,258	2,258	2,258	
Landfill Fees		2,000	32	31	1
Total Parks And Grounds		248,101	238,067	238,059	8
Community And Economic Development Expenditures		2,093,234	1,754,396	1,754,329	67
Less Capital Outlay					
Total Current Community And Economic Development Expenditures	\$	2,093,234	1,754,396	1,754,329	67
Add Capital Outlay-All Departments			188,721	188,720	1
TOTAL GENERAL FUND EXPENDITURES	\$	66,156,489	63,071,385	62,223,967	847,418

Concluded

Webb County, Texas
Combining Balance Sheet - Nonmajor Governmental Funds - Summary
September 30, 2007

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
ASSETS				
Cash and investments	5,231,487	15,460,604	1,050,922	21,743,013
Taxes receivable, net	175,147	-	1,092,129	1,267,276
Due from other funds	4,134,096	4,688,727	67,645	8,890,468
Receivable from other governments	2,825,698	1,090,592	-	3,916,290
Other receivables	764,092	66,400	-	830,492
Inventories	3,519	-	-	3,519
Other assets	4,900	-	-	4,900
Total assets	<u>13,138,939</u>	<u>21,306,323</u>	<u>2,210,696</u>	<u>36,655,958</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	2,068,160	1,591,718	20,783	3,680,661
Due to other funds	2,837,585	612,391	-	3,449,976
Payable to other governments	14,512	-	-	14,512
Deferred revenue	513,675	-	1,031,105	1,544,780
Other accrued expenditures	767,243	-	-	767,243
Other payables	276,063	447,911	-	723,974
Total liabilities	<u>6,477,238</u>	<u>2,652,020</u>	<u>1,051,888</u>	<u>10,181,146</u>
Fund balances:				
Reserved for:				
Inventories	3,519	-	-	3,519
Debt service	-	-	940,529	940,529
Capital projects	-	25,024,859	-	25,024,859
Other purposes	7,090,393	-	-	7,090,393
Unreserved, reported in:				
Debt service	-	-	218,279	218,279
Capital projects	-	(6,370,556)	-	(6,370,556)
Special revenues	(432,211)	-	-	(432,211)
Total fund balances	<u>6,661,701</u>	<u>18,654,303</u>	<u>1,158,808</u>	<u>26,474,812</u>
Total liabilities and fund balances	<u>\$ 13,138,939</u>	<u>\$ 21,306,323</u>	<u>\$ 2,210,696</u>	<u>\$ 36,655,958</u>

Webb County, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - Summary
For the Year Ended September 30, 2007

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
REVENUES				
Property Taxes	\$ 699,752	\$ -	\$ 7,017,997	\$ 7,717,749
Sales and miscellaneous taxes	480,210	-	-	480,210
Fees and fines	2,664,658	-	-	2,664,658
Intergovernmental	18,183,626	2,625,738	-	20,809,364
Charges for services	4,081,372	-	-	4,081,372
Investment earnings	243,492	1,224,264	163,228	1,630,984
Miscellaneous	2,418,312	784,000	9,203	3,211,515
Grant matching	3,017,623	168,629	-	3,186,252
Total revenues	<u>31,789,045</u>	<u>4,802,631</u>	<u>7,190,428</u>	<u>43,782,104</u>
EXPENDITURES				
Current:				
General government	1,324,034	176,888	-	1,500,922
Public safety	3,534,282	9,863	-	3,544,145
Justice system	2,642,549	99,148	-	2,741,697
Health and human services	13,257,949	2,390	-	13,260,339
Infrastructure and environmental services	5,599,048	218,468	-	5,817,516
Corrections and rehabilitation	2,324,315	1,599	-	2,325,914
Community and economic development	307,407	142,873	-	450,280
Debt Service				
Principal	24,805	-	4,060,569	4,085,374
Interest and other charges	1,813	-	3,459,352	3,461,165
Bond issuance cost	-	30,000	-	30,000
Capital outlay	<u>1,872,043</u>	<u>15,889,283</u>	<u>-</u>	<u>17,761,326</u>
Total Expenditures	<u>30,888,245</u>	<u>16,570,512</u>	<u>7,519,921</u>	<u>54,978,678</u>
Excess (deficiency) of revenues over expenditures	<u>900,800</u>	<u>(11,767,881)</u>	<u>(329,493)</u>	<u>(11,196,574)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	1,680,000	-	1,680,000
Transfers in	90,446	6,089,256	547,772	6,727,474
Transfers out	<u>(1,106,414)</u>	<u>(2,371,931)</u>	<u>-</u>	<u>(3,478,345)</u>
Total other financing sources and (uses)	<u>(1,015,968)</u>	<u>5,397,325</u>	<u>547,772</u>	<u>4,929,129</u>
Net change in fund balances	(115,168)	(6,370,556)	218,279	(6,267,445)
Fund balances - beginning, Restated	6,776,869	25,024,859	940,529	32,742,257
Fund balances - ending	<u>\$ 6,661,701</u>	<u>\$ 18,654,303</u>	<u>\$ 1,158,808</u>	<u>\$ 26,474,812</u>



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NON-MAJOR GOVERNMENTAL FUNDS
Special Revenue Funds

WEBB COUNTY FUNDS

WEBB COUNTY CLERK ARCHIVE FUND

These revenues are in compliance to state law to providing a copy in a format other than paper of a record maintained by County Clerk.

WEBB COUNTY HOTEL/MOTEL OCCUPANCY TAX FUND

This fund accounts for revenues received from the levy of hotel/motel occupancy taxes. The revenues have been designated for recreational and tourist promotional activities.

WEBB COUNTY RECORDS MANAGEMENT AND PRESERVATION FUND

These revenues are collected by Webb County in compliance with state law to cover records management and preservation cost for Webb County.

DISTRICT CLERK PRESERVATION FUND

This fund is established to account for fees authorized by state law to cover any expenditures approved in advance from this fund for records management preservation of automation purposes for Webb County.

WEBB COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND

These revenues are collected by Webb County in compliance with state law to cover records management and preservation cost for the Webb County Clerk.

ROAD AND BRIDGE FUND

The Road and Bridge Fund is a constitutional fund established to account for resources restricted for constructing and maintaining roads and bridges. The County is divided into four precincts. A consolidated budget is provided for all precincts and is administered by the Road and Bridge Superintendent.

JUSTICE COURT TECHNOLOGY FUND

These revenues are earned by the County Justice of the Peace departments in compliance with state law to purchase technological enhancements for Justice of the Peace Courts.

ELECTION CONTRACT SERVICES FUND

These revenues are earned by the election department from contracting with governmental entities to administer their elections.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

WEBB COUNTY FUNDS - continued

WEBB COUNTY CONSTABLE PRECINCT 1 STATE FORFEITURE FUND

These funds account for certain revenues that are used for investigation of crime purpose.

WEBB COUNTY CONSTABLE PRECINCT 1 FEDERAL FORFEITURE FUND

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal guidelines.

WEBB COUNTY CONSTABLE PRECINCT 4 FEDERAL FORFEITURE FUND

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal equitable sharing guidelines.

WEBB COUNTY SHERIFF FEDERAL FORFEITURE FUND

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific restrictions according to federal guidelines.

WEBB COUNTY SHERIFF STATE FORFEITURE FUND

These funds account for certain revenues that are used for investigation of crime purposes.

WEBB COUNTY DISTRICT ATTORNEY FEDERAL FORFEITURE FUND

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal guidelines.

WEBB COUNTY DISTRICT ATTORNEY STATE FORFEITURE FUND

These funds account for certain revenues that are used for investigation of crime purposes.

DISTRICT ATTORNEY HOT CHECK FEE FUND

This fund is administered by the District Attorney's office. Service charges for collections of insufficient fund checks are recorded here.

COURTHOUSE SECURITY FEES FUND

These revenues are collected by Webb County in compliance with state law to cover security costs.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

WEBB COUNTY FUNDS - continued

J.P. COURTHOUSE SECURITY

These revenues are collected by Webb County in compliance with state law to cover Justice of the Peace Courthouse security costs.

LAREDO-WEBB COUNTY CHILD WELFARE UNIT FUND

The Laredo-Webb County Child Welfare Unit was created under the State of Texas statutes, Texas Department of Human Services and Webb County, Texas. The parties agreed to enter into a county-wide, jointly financed, state administered, regionally operated child protection programs to meet the needs of abused and/or neglected children and children with special needs, including, but not limited to, adoption. The Unit is a blended component unit of Webb County, Texas.

WEBB COUNTY SHERIFF INMATE COMMISSARY SALES COMMISSION FUND

This fund records revenue from commissions from gross commissary sales and expenditures are designated for the benefit of Webb County inmates.

WEBB COUNTY SHERIFF JAIL MATCH/PATCH PROGRAM (Mamas and their children/Papas and their Children)

The purpose of the Program is to maintain and strengthen the parent child relationship during the incarceration of the parent.

RURAL RAIL TRANSPORTATION DISTRICT FUND

This fund was established January 2003 to provide the essential elements for the continued economic vitality and of the County's rural area according to Article 6550c.

WEBB COUNTY INDIGENT DEFENSE COORDINATOR

This fund is to assist in funding and indigent defense coordinator for one year.

STATE COMPTROLLER - LAW ENFORCEMENT OFFICER'S STANDARDS AND EDUCATION ACCOUNTS

These revenues are from the State Comptroller's Office. This grant provides for continued training and education for Webb County law enforcement officers.

STATE COMPTROLLER'S OFFICE - 49TH JUDICIAL DISTRICT FUND

Revenues are from the State Comptroller's Office. This grant is used to supplement payroll and operating expenditures for administration of justice.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

WEBB COUNTY FUNDS – continued

PAYROLL CLEARING FUND

The Webb County Payroll Fund accounts for payroll transactions for Webb County.

CITY OF LAREDO

ELDERLY NUTRITION PROGRAM

Revenues are from the City of Laredo and Webb County, Texas. These funds are used to provide meals and other nutrition services to older people with the greatest economic or social need.

NEIGHBOR TO NEIGHBOR

AREP (CPL Retail Energy and WTU Retail Energy) provide funding for needy people experiencing an energy emergency or crises.

WEBB COUNTY SHERIFF RADIO COMMUNICATIONS

Revenues are from the City of Laredo, Texas. Funds will be used for Sheriff Radio Communication equipment and office supplies.

FEDERAL GRANTS

U.S. Department of Health and Human Services

HEAD START

These revenues are received from the Department of Health and Human Services. Enrolled students receive education, nutrition, disability and medical services. In addition, parents receive literacy services.

COMPREHENSIVE ENERGY ASSISTANCE PROGRAM

Revenues are from the Texas Department of Housing and Community Affairs. These funds are to be used for energy assistance of Webb County residents.

WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS-LIHEAP

Revenues are from the U.S. Department of Health and Human Services pass through the Texas Department of Housing and Community Affairs. These funds are used to weatherize homes for low-income families, the elderly and handicapped persons.

Revenues are from the U.S. Department of Energy passed through Texas Department of Housing and Community Affairs. These funds are used to weatherize home for low-income families, the elderly and handicapped persons.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

Federal Grants – continued

COMMUNITY SERVICE BLOCK GRANT

Revenues are from the Texas Department of Housing and Community Affairs. These funds are used to provide a range of services to address the needs of low income individuals to ameliorate the causes and conditions of poverty.

Revenues are from Webb County and are designated to support payroll expenditures for the Community Action Agency Social Services Program.

SUBSTANCE ABUSE TREATMENT (AAMA)

Revenues are from the U.S. Department of Health and Human Services pass through the AAMA, Concilio Hispano Libre. These funds are used to provide substance abuse treatment and support services to their affected families.

MEALS ON WHEELS

Revenues are from the U.S. Department of Health and Human Services and the City of Laredo, Texas. These funds are used to help alleviate and prevent malnutrition by providing home delivery of nutritious meals.

U.S. Department of Housing and Urban Development

HOME CONTRACT FOR DEED CONVERSION CONTRACT 1000568

Revenues are from the U. S. Department of Housing and Urban Development and passed through the Texas Department of Housing and Community Affairs. Funds will assist in implementing an acquisition or acquisition with rehabilitation program in the colonia areas.

HOMEOWNER OCCUPIED HOUSING ASSISTANCE PROGRAM CONTRACT 1000494

Revenues are from the U.S. Department of Housing and Urban Development and passed through the Texas Department of Housing and Community Affairs. Funds shall provide grants to homeowner for their habitation or reconstruction of their home.

SELF HELP CENTER PROGRAM CONTRACT 724003

Revenues are provided by the Texas Department of Housing and Community Affairs. Funds shall provide for legal services, public facility services, public services, and rehabilitation of private properties in the targeted areas of Los Altos, Tanquecitos I & II, San Carlos I & II and D5 Acres.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

Federal Grants – continued

U.S. Department of Agriculture

CHILD AND ADULT CARE FOOD PROGRAM

These revenues are provided by the Department of Human Services. This program provides nutritional meals to students participating in the Head Start Program.

U.S. Department of Justice

DRUG ENFORCEMENT AGENCY – LAREDO FINANCIAL TASK FORCE

Revenues are from the Office of the National Drug Control Policy. These funds are used to implement the High Intensity Drug Trafficking Area (HIDTA) Program. This program enhances and coordinates America's drug-control efforts among Local, State and Federal law enforcement agencies in order to eliminate or reduce drug trafficking and its harmful consequences in critical regions of the United States.

DRUG ENFORCEMENT AGENCY - NARCOTICS TASK FORCE

Revenues are from the Office of the National Drug Control Policy. These funds are used to implement the High Intensity Drug Trafficking Area (HIDTA) Program. This program enhances and coordinates America's drug-control efforts among Local, State and Federal law enforcement agencies in order to eliminate or reduce drug trafficking and its harmful consequences in critical regions of the United States.

JUSTICE ASSISTANT GRANT (SHOOTING RANGE PROJECT)

Revenues are from the U.S. Department of Justice Office of Programs. Funds are to be used to improve the shooting/target range.

CRIMINAL JUSTICE DIVISION - JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT

Revenues are from the Office of the Governor. These funds assist early prevention and early intervention projects to address conditions that contribute to delinquent behavior.

VICTIMS OF CRIME ACT (VOCA)

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds provide services to victims pursuant to Section 57.002 of the Juvenile Justice Code.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

FEDERAL GRANTS - continued

CRIMINAL JUSTICE DIVISION – JUVENILE DRUG COURT DUAL-DIAGNOSIS COUNSELOR

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are to be used to employ a part time licensed counselor.

WEBB COUNTY SHERIFF OPERATION LINEBACKER

Revenues are from the State of Texas Office of the Governor Criminal Justice Division. Funds shall provide for the local officer overtime as well as tactical law enforcement equipment.

CRIMINAL JUSTICE DIVISION – WEED & SEED INITIATIVE-LAW ENFORCEMENT COMPONENT

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are to be used to purchase law enforcement equipment.

SOUTH TEXAS ANTI-VIOLENCE PROJECT

Revenues are from the Office of the National Drug Control Policy, Criminal Justice Division. The Task Force is dedicated to combating the buying, selling, smuggling, and distributing of drugs.

WEBB COUNTY SHERIFF OPERATION LINEBACKER GRANT

Revenues are from the U.S. Department of Justice Office of Justice Programs passed through the Texas Border Sheriff's Coalition. Funds shall provide for additional personnel, equipment, supplies, contractual support, training, technical assistance and information systems for criminal justice.

CRIMINAL JUSTICE DIVISION - STDC JUVENILE ACCOUNTABILITY INCENTIVE BLOCK

Revenues are passed through South Texas Development Council. These funds were appropriated for training and education regarding delinquent behavior.

CRIMINAL JUSTICE DIVISION - CITY OF LAREDO FINANCIAL TASK FORCE

Revenues are from the Office of the National Drug Control Policy, Criminal Justice Division through a grant awarded to the City of Laredo. This grant funds a multi-agency, multi-jurisdictional Financial Task Force that combines the efforts of federal, state and local law enforcement.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

FEDERAL GRANTS - continued

JUSTICE ASSISTANCE GRANT (JAG)

Revenues are from the U. S. Department of Justice Office of Justice Programs. Funds shall provide for the hiring of one correctional officer and law enforcement equipment.

U.S. Federal Emergency Management Agency

EMERGENCY FOOD AND SHELTER PROGRAM

Revenues are provided from the U.S. Federal Emergency Management Agency. These funds are used to provide low income families with rent/mortgage and utility assistance.

Revenues are from Webb County and are designated to support payroll expenditures for the Community Action Agency Emergency Food and Shelter programs.

Revenues are provided by TXU Energy and Reliant Energy. The funds are to be used to assist persons in financial distress to meet their energy related costs.

U.S. Department of Transportation

PUBLIC TRANSPORTATION FOR NON-URBANIZED AREAS

Revenues are from the U.S. Department of Transportation. This program is used to enhance the access of persons living in rural areas to health care, public services, education and employment.

U.S. Corporation for National and Community Service

VISTA VOLUNTEER PROGRAM

Revenues are from the U.S. Corporation for National and Community Service. Funds are used to supplement efforts to eliminate poverty and poverty-related problems by enabling persons to perform meaningful and constructive service as volunteers.

U.S. Department of Homeland Security

HOMELAND SECURITY GRANT PROGRAM

Revenues are from the Department of Homeland Security. Funds are used to support the following prevention activities: information sharing to preempt terrorist attacks; target hardening to reduce vulnerability of selected high value targets; recognition and mapping of potential or developing threats; interoperable communications; and, interdiction of terrorists before they can execute a threat or intervention activities that prevent terrorists from executing a threat.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

FEDERAL GRANTS - continued

NEIGHBORHOOD WATCH

Revenues are from the Department of Homeland Security. Funds are used to begin services through Webb County's Crime Prevention Program and to support its activities with training, equipment and materials and supplies.

U.S. Department of the Treasury, Bureau of Alcohol, Tobacco & Firearms

GANG RESISTANCE EDUCATION AND TRAINING PROGRAM (G.R.E.A.T)

Revenues are from the U.S. Alcohol, Tobacco and Firearms Agency. This grant uses the skill of ATF, State, and Local Law Enforcement Personnel to develop a program to educate youths about the dangers associated with joining street gangs.

STATE GRANTS

Community Justice Assistance Division

COMMUNITY CORRECTIONS PROGRAM

These revenues are from the State of Texas Community Justice Assistance Division and from payments by program participants. A Pre-sentence Investigation Unit will provide the courts with in-depth information, alternative sanctions and supervision plans based on Defendants needs/risks factor.

DAY REPORTING CENTER

Revenues are from the State of Texas Community Justice Assistance Division. The fund provides an outlet for community service and continued education.

BASIC SUPERVISION PROGRAM

These revenues are from the State of Texas Community Justice Assistance Division and from Adult Probation fees collected. Adult Probation Fund rehabilitates offenders and takes action against probationers who are unable to follow court imposed probation rules.

TREATMENT INCARCERATION PROGRAM

These revenues are from the State of Texas Community Justice Assistance Division. The Treatment Incarceration Program contracts for outpatient, inpatient, and detoxification services for offenders currently on community supervision with an alcohol/drug related illness.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

STATE GRANTS-continued

MENTALLY IMPAIRED CASELOAD

These revenues are from the State of Texas Community Justice Assistance Division. Funds are used to pay the salary of the Community Supervision Officer working with a specialized caseload of mental health offenders.

Texas Juvenile Probation Commission

BORDER PROJECT

Revenues are from the Texas Juvenile Probation Commission to provide juvenile supervision program.

COMMUNITY CORRECTIONS

Revenues are from the Texas Juvenile Probation Commission to provide funding to local juvenile boards for the purpose of developing community-based probation program alternatives for juveniles at risk of commitment to the Texas Youth Commission.

PROGRESSIVE SANCTIONS ISJPO

Revenues are from the Texas Juvenile Probation Commission to provide funding for intensive supervision juvenile probation officer(s) to provide intensive services for those juvenile offenders who are primarily assigned to Level 4 of the Progressive Sanctions Model.

SALARY ADJUSTMENT JUVENILE OFFICERS

Revenues are from the Texas Juvenile Probation Commission to provide funding to Juvenile Probation Departments in the amount of \$2,850 for certified juvenile probation officers and \$1,425 for certified detention officers as a salary supplement.

STATE AID

Revenues are from the Texas Juvenile Probation Commission to provide funding to local juvenile boards to support basic juvenile probation services and juveniles justice programs to assist the Juvenile Board in adhering to the Commission's standards and policies.

PROGRESSIVE SANCTIONS JPO

Revenues are from the Texas Juvenile Probation Commission to provide funding for JPO(s) for the provision of juvenile probation services and juvenile justice programs to offenders who are assigned to Levels 1, 2 or 3 of the Progressive Sanctions Model.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds – Continued

STATE GRANTS – continued

PROGRESSIVE SANCTIONS LEVEL 1-2-3 PROGRAMS

Revenues are from the Texas Juvenile Probation Commission to provide funds for juvenile probation officers and/or juvenile justice programs for juveniles who are assigned to Levels 1, 2 and 3 of the Progressive Sanctions Model.

JUSTICE BENEFITS, INC.

Revenues are from Texas Juvenile Probation Commission. Justice Benefits Inc., a business unit of Unificare, LTD., provides professional assistance to explore opportunities for new Federal Financial Participation (FFP), to review prospects for expansion of existing FFP, and to secure additional FFP as may be appropriated for the board.

JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM

Revenues are from the Texas Education Agency which are to be used to implement provisions of Chapter 37 of the Texas Education Code which requires juvenile justice alternative education programs be established to service local area school districts.

Texas Automobile Theft Prevention Authority

CRIMINAL JUSTICE DIVISION - CITY OF LAREDO AUTO THEFT TASK FORCE

Revenues are from the Automobile Theft Prevention Authority (ATPA) of the state of Texas through a grant awarded to the City of Laredo. The Task Force will detect, investigate and apprehend individuals involved in auto theft in the area.

Texas Parks & Wildlife Department

COMMUNITY OUTDOOR OUTREACH PROGRAM

Revenues are from the State of Texas Department of Parks and Wildlife and are designated to increase the availability of public recreation and resources to people who meet the project's guidelines.

OUTDOOR YOUTH POSSE CO-OP

Revenues are from the State of Texas Department of Parks and Wildlife and are designated to increase the availability of public recreation and resources to people who meet the project's guidelines.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

STATE GRANTS - continued

Texas State Comptroller

SENATE BILL 55 STATEWIDE TOBACCO EDUCATION AND PREVENTION

These revenues are to be used for enforcement and compliance activities of tobacco sales as suggested by the comptroller.

Texas Commission on Environmental Quality

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY – REGIONAL SOLID WASTE MANAGEMENT IMPLEMENTATION GRANT PROGRAM

Revenues are from Texas Commission on Environmental Quality and passed through the South Texas Development Council of Governments. This program shall provide an Environmental Courts Coordinator

Office of the Attorney General

OFFICE OF THE ATTORNEY GENERAL CONTRACT #00-03847.A2

Revenues are from The Office of The Attorney General. The purpose of this agreement is to provide the Webb County Child Support registry with mechanism for supporting and improving the IV-D child support case services provided by the County.

WEBB COUNTY SHERIFF DEPARTMENT OTHER VICTIM ASSISTANCE GRANT- CONTRACT #06-02908A.

Funds are provided by the office of the Attorney General. Funds shall provide direct crime victims services, outreach, and training for professionals and volunteers in Webb County.

WEBB COUNTY DISTRICT ATTORNEY OTHER VICTIM ASSISTANCE GRANT CONTRACT #06-03032

Funds are provided by the Office of the Attorney General. Funds shall provide direct crime victim services, outreach and training for professionals and volunteers in Webb County.

TEXAS VINE

Revenues are from the Office of the Attorney General. The purpose of this agreement is to reimburse Webb County for certain cost incurred in the participation in a statewide crime victim notification service.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

STATE GRANTS - continued

Office of the Governor

**BORDER SECURITY ENHANCEMENT OPERATIONS PROJECT-OPERATION
BORDER STAR**

Revenues are from the Division of Emergency Management. These funds are to be used to reimburse Webb County for Sheriff Department personnel overtime cost, travel, and operating expenditures for participating in a project to enhance border security along the Texas-Mexico border.

Criminal Justice Division

WEBB COUNTY SHERIFF OPERATION LINEBACKER GRANT (STATE GRANT)

Revenues are from the Office of the Governor, Criminal Justice Division of Texas, passed through the Texas Border Sheriff's Coalition. Funds shall provide for support a wide range of projects designed to reduce crime and improve the criminal and juvenile justice systems.

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>Webb County Clerk</u> <u>Archive</u>	<u>Webb County</u> <u>Hotel/Motel</u> <u>Occupancy Tax</u>	<u>Webb County</u> <u>Records Management</u> <u>and Preservation</u>	<u>District Clerk</u> <u>Preservation</u>
ASSETS				
Cash and investments	\$ 131,005	\$ 126,871	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	106,532	15,214	69,229	22,346
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>237,537</u>	<u>142,086</u>	<u>69,229</u>	<u>22,346</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	90,961	45,335	1,092	-
Due to other funds	-	-	17	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	3,340	-	3,149	-
Other payables	-	-	-	-
Total liabilities	<u>94,301</u>	<u>45,335</u>	<u>4,258</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	263,565	70,989	51,308	30,445
Unreserved	(120,329)	25,762	13,663	(8,099)
Total fund balances	<u>143,236</u>	<u>96,751</u>	<u>64,971</u>	<u>22,346</u>
Total liabilities and fund balances	<u>\$ 237,537</u>	<u>\$ 142,086</u>	<u>\$ 69,229</u>	<u>\$ 22,346</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>Webb County Clerk Records Management and Preservation</u>	<u>Road and Bridge</u>	<u>Justice Court Technology</u>	<u>Election Contract Services</u>
ASSETS				
Cash and investments	\$ 131,245	\$ -	\$ -	\$ 20,217
Taxes receivable, net	-	175,147	-	-
Due from other funds	29,754	2,036,454	207,346	3,005
Receivable from other governments	-	31,651	-	-
Other receivables	-	100	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>160,999</u>	<u>2,243,352</u>	<u>207,346</u>	<u>23,222</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	28,070	94,476	5,665	-
Due to other funds	1	490	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	165,648	-	-
Other accrued expenditures	6,733	173,694	-	-
Other payables	-	12,544	-	-
Total liabilities	<u>34,804</u>	<u>446,852</u>	<u>5,665</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	165,249	1,829,883	230,262	6,597
Unreserved	(39,054)	(33,383)	(28,581)	16,625
Total fund balances	<u>126,195</u>	<u>1,796,500</u>	<u>201,681</u>	<u>23,222</u>
Total liabilities and fund balances	<u>\$ 160,999</u>	<u>\$ 2,243,352</u>	<u>\$ 207,346</u>	<u>\$ 23,222</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>Webb County</u> <u>Constable Precinct 1</u> <u>State Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 1</u> <u>Federal Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 4</u> <u>Federal Forfeiture</u>	<u>Webb County Sheriff</u> <u>Federal Forfeiture</u>
ASSETS				
Cash and investments	\$ -	\$ 31,739	\$ 5,495	\$ 170,966
Taxes receivable, net	-	-	-	-
Due from other funds	7,942	-	-	1,324
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>7,942</u>	<u>31,739</u>	<u>5,495</u>	<u>172,290</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	7,426	-	-	-
Due to other funds	-	158	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	2,340	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>7,426</u>	<u>2,498</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	30,513	32,378	6,757	183,705
Unreserved	(29,997)	(3,137)	(1,262)	(11,415)
Total fund balances	<u>516</u>	<u>29,241</u>	<u>5,495</u>	<u>172,290</u>
Total liabilities and fund balances	<u>\$ 7,942</u>	<u>\$ 31,739</u>	<u>\$ 5,495</u>	<u>\$ 172,290</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>Webb County Sheriff</u> <u>State Forfeiture</u>	<u>Webb County District</u> <u>Attorney Federal</u> <u>Forfeiture</u>	<u>Webb County District</u> <u>Attorney State</u> <u>Forfeiture</u>	<u>District Attorney Hot</u> <u>Check Fee</u>
ASSETS				
Cash and investments	\$ 388,184	\$ 959,945	\$ 642,193	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	52,179	34,015	46,201
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>388,184</u>	<u>1,012,124</u>	<u>676,208</u>	<u>46,201</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	20,753	13,582	1,924	-
Due to other funds	14,145	1,648	42,308	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	5,902	5,437	-	1,254
Other payables	-	-	-	-
Total liabilities	<u>40,800</u>	<u>20,667</u>	<u>44,232</u>	<u>1,254</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	591,007	1,265,542	528,605	43,150
Unreserved	(243,623)	(274,085)	103,371	1,797
Total fund balances	<u>347,384</u>	<u>991,457</u>	<u>631,976</u>	<u>44,947</u>
Total liabilities and fund balances	<u>\$ 388,184</u>	<u>\$ 1,012,124</u>	<u>\$ 676,208</u>	<u>\$ 46,201</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>Courthouse Security Fees</u>	<u>J.P. Courthouse Security</u>	<u>Laredo Webb County Child Welfare Unit</u>	<u>Webb County Sheriff Inmate Commissary Sales Commission</u>
ASSETS				
Cash and investments	\$ 26,249	\$ -	\$ 122,047	\$ 81,685
Taxes receivable, net	-	-	-	-
Due from other funds	-	30,676	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>26,249</u>	<u>30,676</u>	<u>122,047</u>	<u>81,685</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	3	-	-	-
Due to other funds	8,829	-	-	926
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>8,832</u>	<u>-</u>	<u>-</u>	<u>926</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	25,699	11,318	120,391	103,434
Unreserved	(8,282)	19,358	1,656	(22,675)
Total fund balances	<u>17,417</u>	<u>30,676</u>	<u>122,047</u>	<u>80,759</u>
Total liabilities and fund balances	<u>\$ 26,249</u>	<u>\$ 30,676</u>	<u>\$ 122,047</u>	<u>\$ 81,685</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>Webb County Sheriff</u> <u>Jail Match/Patch</u> <u>Program</u>	<u>Rural Rail</u> <u>Transportation</u> <u>District</u>	<u>Webb County</u> <u>Indigent Defense</u> <u>Coordinator</u>	<u>State Comptroller -</u> <u>Law Enforcement</u> <u>Officer's Standards</u> <u>and Education</u> <u>Account</u>
ASSETS				
Cash and investments	\$ 1,222	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	13,865	-	18,404
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	930
Total assets	<u>1,222</u>	<u>13,865</u>	<u>-</u>	<u>19,334</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	600	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>600</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	1,222	23,127	-	20,306
Unreserved	-	(9,862)	-	(972)
Total fund balances	<u>1,222</u>	<u>13,265</u>	<u>-</u>	<u>19,334</u>
Total liabilities and fund balances	<u>\$ 1,222</u>	<u>\$ 13,865</u>	<u>\$ -</u>	<u>\$ 19,334</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>State Comptroller -</u> <u>49th Judicial District</u>	<u>Payroll Clearing</u>	<u>Elderly Nutrition</u>	<u>Neighbor-to-Neighbor</u>
ASSETS				
Cash and investments	\$ 48,743	\$ 8,110	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	756,394	7,246	5,435
Receivable from other governments	-	-	3,125	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>48,743</u>	<u>764,504</u>	<u>10,371</u>	<u>5,435</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	762,245	8,376	833
Due to other funds	741	2,259	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	4,557
Other accrued expenditures	-	-	1,995	-
Other payables	-	-	-	45
Total liabilities	<u>741</u>	<u>764,504</u>	<u>10,371</u>	<u>5,435</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	67,533	-	-	-
Unreserved	(19,531)	-	-	-
Total fund balances	<u>48,002</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 48,743</u>	<u>\$ 764,504</u>	<u>\$ 10,371</u>	<u>\$ 5,435</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>Webb County Sheriff Radio Communications</u>	<u>Headstart</u>	<u>Comprehensive Energy Assistance Program</u>	<u>Weatherization Assistance For Low Income Persons</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	36,863	-	-	-
Receivable from other governments	-	432,164	36,029	26,640
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	3,870	-	-
Total assets	<u>36,863</u>	<u>436,034</u>	<u>36,029</u>	<u>26,640</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	109,002	6,421	4,934
Due to other funds	-	54,606	23,000	3,663
Payable to other governments	-	-	-	-
Deferred revenue	-	-	4,667	17,052
Other accrued expenditures	-	272,426	1,941	991
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>436,034</u>	<u>36,029</u>	<u>26,640</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	85,000	-	-	-
Unreserved	(48,137)	-	-	-
Total fund balances	<u>36,863</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 36,863</u>	<u>\$ 436,034</u>	<u>\$ 36,029</u>	<u>\$ 26,640</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>Community Service</u> <u>Block Grant</u>	<u>AAMA - Substance</u> <u>Abuse Treatment</u>	<u>Meals on Wheels</u>	<u>TDHCA Contract</u> <u>1000568</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	8,690	-	33,321	-
Receivable from other governments	39,958	41,024	37,209	8,988
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u><u>48,648</u></u>	<u><u>41,024</u></u>	<u><u>70,530</u></u>	<u><u>8,988</u></u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	2,469	36,435	60,268	-
Due to other funds	-	3,754	-	8,988
Payable to other governments	-	-	-	-
Deferred revenue	21,303	-	-	-
Other accrued expenditures	24,876	-	10,262	-
Other payables	-	835	-	-
Total liabilities	<u><u>48,648</u></u>	<u><u>41,024</u></u>	<u><u>70,530</u></u>	<u><u>8,988</u></u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Total liabilities and fund balances	<u><u>\$ 48,648</u></u>	<u><u>\$ 41,024</u></u>	<u><u>\$ 70,530</u></u>	<u><u>\$ 8,988</u></u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>Home Owner Occupied 1000494</u>	<u>TDHCA Self Help Center 724003</u>	<u>Child And Adult Care Food Program</u>	<u>DEA - Laredo Financial Task Force</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	502	344	8,162
Receivable from other governments	22,764	281,117	96,638	64,209
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	100	-	-
Total assets	<u>22,764</u>	<u>281,719</u>	<u>96,982</u>	<u>72,371</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	9,216	2,304	49,835	-
Due to other funds	9,950	273,615	30,877	62,915
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	16,270	9,456
Other payables	3,598	5,800	-	-
Total liabilities	<u>22,764</u>	<u>281,719</u>	<u>96,982</u>	<u>72,371</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 22,764</u>	<u>\$ 281,719</u>	<u>\$ 96,982</u>	<u>\$ 72,371</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>DEA Narcotics Task Force</u>	<u>Shooting Range Project</u>	<u>CJD Juvenile Accountability Incentive Block</u>	<u>Victims of Crime Act</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	25,294	-	-	1,713
Receivable from other governments	47,516	23,936	11,948	6,852
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>72,810</u>	<u>23,936</u>	<u>11,948</u>	<u>8,565</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	67,013	23,936	8,739	7,301
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	5,797	-	3,209	-
Other payables	-	-	-	1,264
Total liabilities	<u>72,810</u>	<u>23,936</u>	<u>11,948</u>	<u>8,565</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 72,810</u>	<u>\$ 23,936</u>	<u>\$ 11,948</u>	<u>\$ 8,565</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>Juvenile Drug Court</u> <u>Dual - Diagnosis</u>	<u>Operation Linebacker</u>	<u>Weed and Seed</u> <u>Initiative Law</u> <u>Enforcement</u>	<u>South TX Anti-violent</u> <u>Project</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ 145,726
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	695	3,936
Receivable from other governments	21,926	-	40,200	249,137
Other receivables	-	-	-	1,083
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>21,926</u>	<u>-</u>	<u>40,895</u>	<u>399,882</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	118,974
Due to other funds	21,926	-	40,200	255,398
Payable to other governments	-	-	695	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	25,510
Other payables	-	-	-	-
Total liabilities	<u>21,926</u>	<u>-</u>	<u>40,895</u>	<u>399,882</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 21,926</u>	<u>\$ -</u>	<u>\$ 40,895</u>	<u>\$ 399,882</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007**

	<u>JAG. Operation</u> <u>Linebacker</u>	<u>CJD STDC Juvenile</u> <u>Accountability</u> <u>Incentive Block</u>	<u>CJD City of Laredo</u> <u>Financial Task Force</u>	<u>U.S. Department Of</u> <u>Justice- JAG</u> <u>Program</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	158	-	-
Receivable from other governments	465,324	-	66,815	8,596
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>465,324</u>	<u>158</u>	<u>66,815</u>	<u>8,596</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	465,324	-	64,101	6,900
Payable to other governments	-	-	-	-
Deferred revenue	-	158	-	-
Other accrued expenditures	-	-	2,714	1,696
Other payables	-	-	-	-
Total liabilities	<u>465,324</u>	<u>158</u>	<u>66,815</u>	<u>8,596</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 465,324</u>	<u>\$ 158</u>	<u>\$ 66,815</u>	<u>\$ 8,596</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>CAA Emergency</u> <u>Food & Shelter</u>	<u>Public Transportation</u> <u>For Non Urbanized</u> <u>Areas</u>	<u>VISTA Volunteer</u> <u>Program</u>	<u>Homeland Security</u> <u>Program</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	33,589	15	-	-
Receivable from other governments	-	94,282	-	-
Other receivables	-	-	-	-
Inventories	-	3,519	-	-
Other assets	-	-	-	-
Total assets	<u>33,589</u>	<u>97,816</u>	<u>-</u>	<u>-</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	3,540	14,008	-	-
Due to other funds	-	63,188	-	-
Payable to other governments	-	-	-	-
Deferred revenue	28,397	-	-	-
Other accrued expenditures	1,619	17,101	-	-
Other payables	33	-	-	-
Total liabilities	<u>33,589</u>	<u>94,297</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	3,519	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>3,519</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 33,589</u>	<u>\$ 97,816</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>Neighborhood Watch</u>	<u>U.S. Treasury Dept. Bureau of Alcohol, Tobacco, & Firearms Gang Resistance & Education And Training Program (G.R.E.A.T.)</u>	<u>CJAD Community Corrections</u>	<u>CJAD Day Reporting Center</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ 202,830
Taxes receivable, net	-	-	-	-
Due from other funds	-	988	98,027	73,713
Receivable from other governments	-	20,646	-	-
Other receivables	-	-	6,055	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>-</u>	<u>21,634</u>	<u>104,082</u>	<u>276,543</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	13,117	109	108,728
Due to other funds	-	8,517	37,142	115,071
Payable to other governments	-	-	-	-
Deferred revenue	-	-	50,855	45,185
Other accrued expenditures	-	-	15,976	6,718
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>21,634</u>	<u>104,082</u>	<u>275,702</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	-	8,460	4,649
Unreserved	-	-	(8,460)	(3,808)
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>841</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 21,634</u>	<u>\$ 104,082</u>	<u>\$ 276,543</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>CJAD Basic Supervision Program</u>	<u>CJAD Treatment Incarceration Program</u>	<u>CJAD Mentally Impaired Caseload</u>	<u>TJPC Border Project</u>
ASSETS				
Cash and investments	\$ 434,301	\$ 102,129	\$ 12,064	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	222,547	-	91	1,175
Receivable from other governments	-	-	-	3,630
Other receivables	22,650	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>679,498</u>	<u>102,129</u>	<u>12,155</u>	<u>4,805</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	7,731	36,839	731	400
Due to other funds	162,440	39,291	722	-
Payable to other governments	-	-	-	-
Deferred revenue	136,869	23,134	7,896	-
Other accrued expenditures	50,686	2,865	2,806	1,588
Other payables	210,495	-	-	2,817
Total liabilities	<u>568,221</u>	<u>102,129</u>	<u>12,155</u>	<u>4,805</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	111,276	99,248	2,033	-
Unreserved	-	(99,248)	(2,033)	-
Total fund balances	<u>111,276</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 679,497</u>	<u>\$ 102,129</u>	<u>\$ 12,155</u>	<u>\$ 4,805</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>TJPC Community</u> <u>Corrections</u>	<u>Progressive</u> <u>Sanctions ISJPO</u>	<u>TJPC Salary</u> <u>Adjustment Juvenile</u> <u>Officers</u>	<u>TJPC State Aid</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	15,466	-	127	10,364
Receivable from other governments	21,139	3,450	6,093	9,721
Other receivables	-	-	4	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>36,605</u>	<u>3,450</u>	<u>6,224</u>	<u>20,085</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	3,722	-	-	10,655
Due to other funds	23,927	1,747	-	6,039
Payable to other governments	271	-	3,023	412
Deferred revenue	-	-	-	-
Other accrued expenditures	8,685	1,703	3,201	2,979
Other payables	-	-	-	-
Total liabilities	<u>36,605</u>	<u>3,450</u>	<u>6,224</u>	<u>20,085</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 36,605</u>	<u>\$ 3,450</u>	<u>\$ 6,224</u>	<u>\$ 20,085</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>Progressive</u> <u>Sanctions JPO</u>	<u>TJPC Progressive</u> <u>Sanction Level 1,2,3</u>	<u>Justice Benefits</u>	<u>TJPC JJAEP</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ 829,431	\$ 609,090
Taxes receivable, net	-	-	-	-
Due from other funds	3,399	11,188	-	-
Receivable from other governments	33,046	-	-	51,612
Other receivables	-	-	-	734,200
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>36,445</u>	<u>11,188</u>	<u>829,431</u>	<u>1,394,902</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	400	2,405	6,168
Due to other funds	17,424	3,433	-	750,613
Payable to other governments	2,756	7,355	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	16,265	-	8,818	43,876
Other payables	-	-	-	-
Total liabilities	<u>36,445</u>	<u>11,188</u>	<u>11,223</u>	<u>800,657</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	-	787,749	223,861
Unreserved	-	-	30,459	370,384
Total fund balances	<u>-</u>	<u>-</u>	<u>818,208</u>	<u>594,245</u>
Total liabilities and fund balances	<u>\$ 36,445</u>	<u>\$ 11,188</u>	<u>\$ 829,431</u>	<u>\$ 1,394,902</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>CJD City of Laredo</u> <u>Auto Theft Task</u> <u>Force</u>	<u>Texas Parks &</u> <u>Wildlife-Community</u> <u>Outdoor Outreach</u> <u>Program</u>	<u>Outdoor Youth Posse</u> <u>CO-OP</u>	<u>State Comptroller</u> <u>Office Senate Bill 55</u> <u>Statewide Tobacco</u> <u>Education &</u> <u>Prevention</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	4,425	-	-	5,612
Receivable from other governments	11,438	-	7,258	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>15,863</u>	<u>-</u>	<u>7,258</u>	<u>5,612</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	1,738	-
Due to other funds	11,741	-	5,518	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	2	5,612
Other accrued expenditures	4,122	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>15,863</u>	<u>-</u>	<u>7,258</u>	<u>5,612</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 15,863</u>	<u>\$ -</u>	<u>\$ 7,258</u>	<u>\$ 5,612</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>STDC-Regional Solid</u> <u>Waste Grant Program</u>	<u>OAG Contract 00-</u> <u>03847.A2</u>	<u>OVAG Contract 06-</u> <u>02908.A</u>	<u>OVAG Contract 06-</u> <u>03032</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	65,819	-	-
Receivable from other governments	15,332	-	8,076	5,674
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>15,332</u>	<u>65,819</u>	<u>8,076</u>	<u>5,674</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	1,461
Due to other funds	15,332	-	6,493	4,213
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	1,583	-
Other payables	-	-	-	-
Total liabilities	<u>15,332</u>	<u>-</u>	<u>8,076</u>	<u>5,674</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	65,132	-	-
Unreserved	-	687	-	-
Total fund balances	<u>-</u>	<u>65,819</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 15,332</u>	<u>\$ 65,819</u>	<u>\$ 8,076</u>	<u>\$ 5,674</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>Office of Attorney General - Texas VINE</u>	<u>Operation Border Star</u>	<u>CJD Operation Linebacker</u>	<u>Total-Nonmajor Special Revenues Funds</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ 5,231,487
Taxes receivable, net	-	-	-	175,147
Due from other funds	-	-	4,312	4,134,096
Receivable from other governments	2,509	31,724	436,302	2,825,698
Other receivables	-	-	-	764,092
Inventories	-	-	-	3,519
Other assets	-	-	-	4,900
Total assets	<u>2,509</u>	<u>31,724</u>	<u>440,614</u>	<u>13,138,939</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	2,509	-	372,700	2,068,160
Due to other funds	-	-	61,006	2,837,585
Payable to other governments	-	-	-	14,512
Deferred revenue	-	-	-	513,675
Other accrued expenditures	-	-	-	767,243
Other payables	-	31,724	6,908	276,063
Total liabilities	<u>2,509</u>	<u>31,724</u>	<u>440,614</u>	<u>6,477,238</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	3,519
Other purposes	-	-	-	7,090,393
Unreserved	-	-	-	(432,211)
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,661,701</u>
Total liabilities and fund balances	<u>\$ 2,509</u>	<u>\$ 31,724</u>	<u>\$ 440,614</u>	<u>\$ 13,138,939</u>

Concluded

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>Webb County Clerk</u> <u>Archive</u>	<u>Webb County</u> <u>Hotel/Motel</u> <u>Occupancy Tax</u>	<u>Webb County</u> <u>Records Management</u> <u>and Preservation</u>	<u>District Clerk</u> <u>Preservation</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	480,210	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	211,035	-	47,220	30,825
Investment earnings	-	4,047	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>211,035</u>	<u>484,257</u>	<u>47,220</u>	<u>30,825</u>
EXPENDITURES				
Current:				
General government	331,364	348,285	93,557	-
Public safety	-	-	-	-
Justice system	-	-	-	14,156
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	24,768
Total Expenditures	<u>331,364</u>	<u>348,285</u>	<u>93,557</u>	<u>38,924</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(120,329)</u>	<u>135,972</u>	<u>(46,337)</u>	<u>(8,099)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	18,601	60,000	-
Transfers out	-	(128,811)	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(110,210)</u>	<u>60,000</u>	<u>-</u>
Net change in fund balances	(120,329)	25,762	13,663	(8,099)
Fund balances - beginning, Restated	263,565	70,989	51,308	30,445
Fund balances - ending	<u>\$ 143,236</u>	<u>\$ 96,751</u>	<u>\$ 64,971</u>	<u>\$ 22,346</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>Webb County Clerk</u> <u>Records Management</u> <u>and Preservation</u>	<u>Road and Bridge</u>	<u>Justice Court</u> <u>Technology</u>	<u>Election Contract</u> <u>Services</u>
REVENUES				
Property Taxes	\$ -	\$ 699,752	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	2,101,433	-	-
Intergovernmental	-	53,801	-	-
Charges for services	219,074	2,465,757	82,912	276,081
Investment earnings	-	-	-	3,346
Miscellaneous	-	91,369	-	-
Grant matching	-	-	-	-
Total revenues	<u>219,074</u>	<u>5,412,112</u>	<u>82,912</u>	<u>279,427</u>
EXPENDITURES				
Current:				
General government	258,128	-	-	262,802
Public safety	-	51,117	-	-
Justice system	-	-	41,220	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	4,794,587	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	607,034	70,273	-
Total Expenditures	<u>258,128</u>	<u>5,452,738</u>	<u>111,493</u>	<u>262,802</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(39,054)</u>	<u>(40,626)</u>	<u>(28,581)</u>	<u>16,625</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	7,243	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>7,243</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(39,054)	(33,383)	(28,581)	16,625
Fund balances - beginning, Restated	165,249	1,829,883	230,262	6,597
Fund balances - ending	<u>\$ 126,195</u>	<u>\$ 1,796,500</u>	<u>\$ 201,681</u>	<u>\$ 23,222</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>Webb County</u> <u>Constable Precinct 1</u> <u>State Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 1</u> <u>Federal Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 4</u> <u>Federal Forfeiture</u>	<u>Webb County Sheriff</u> <u>Federal Forfeiture</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	33,972
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	1,863	329	9,932
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	1,863	329	43,904
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	29,997	5,000	1,591	35,466
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	19,853
Total Expenditures	29,997	5,000	1,591	55,319
Excess (deficiency) of revenues over (under) expenditures	(29,997)	(3,137)	(1,262)	(11,415)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	(29,997)	(3,137)	(1,262)	(11,415)
Fund balances - beginning, Restated	30,513	32,378	6,757	183,705
Fund balances - ending	\$ 516	\$ 29,241	\$ 5,495	\$ 172,290

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>Webb County Sheriff</u>	<u>Webb County District</u>	<u>Webb County District</u>	<u>District Attorney Hot</u>
	<u>State Forfeiture</u>	<u>Attorney Federal</u>	<u>Attorney State</u>	<u>Check Fee</u>
		<u>Forfeiture</u>	<u>Forfeiture</u>	
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	180,812	190,758	154,249	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	32,706
Investment earnings	26,935	63,464	30,033	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>207,747</u>	<u>254,222</u>	<u>184,282</u>	<u>32,706</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	440,194	377,766	80,911	-
Justice system	-	-	-	30,909
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	11,176	149,149	-	-
Total Expenditures	<u>451,370</u>	<u>526,915</u>	<u>80,911</u>	<u>30,909</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(243,623)</u>	<u>(272,693)</u>	<u>103,371</u>	<u>1,797</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(1,392)	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(1,392)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(243,623)	(274,085)	103,371	1,797
Fund balances - beginning, Restated	591,007	1,265,542	528,605	43,150
Fund balances - ending	<u>\$ 347,384</u>	<u>\$ 991,457</u>	<u>\$ 631,976</u>	<u>\$ 44,947</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>Courthouse Security</u> <u>Fees</u>	<u>J.P. Courthouse</u> <u>Security</u>	<u>Laredo Webb County</u> <u>Child Welfare Unit</u>	<u>Webb County Sheriff</u> <u>Inmate Commissary</u> <u>Sales Commission</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	216,718	19,358	-	-
Investment earnings	-	-	6,391	-
Miscellaneous	-	-	10	14,196
Grant matching	-	-	-	-
Total revenues	<u>216,718</u>	<u>19,358</u>	<u>6,401</u>	<u>14,196</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	4,745	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	36,871
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>4,745</u>	<u>36,871</u>
Excess (deficiency) of revenues over (under) expenditures	<u>216,718</u>	<u>19,358</u>	<u>1,656</u>	<u>(22,675)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(225,000)	-	-	-
Total other financing sources and (uses)	<u>(225,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(8,282)	19,358	1,656	(22,675)
Fund balances - beginning, Restated	25,699	11,318	120,391	103,434
Fund balances - ending	<u>\$ 17,417</u>	<u>\$ 30,676</u>	<u>\$ 122,047</u>	<u>\$ 80,759</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>Webb County Sheriff</u> <u>Jail Match/Patch</u> <u>Program</u>	<u>Rural Rail</u> <u>Transportation</u> <u>District</u>	<u>Webb County</u> <u>Indigent Defense</u> <u>Coordinator</u>	<u>State Comptroller -</u> <u>Law Enforcement</u> <u>Officer's Standards</u> <u>and Education</u> <u>Account</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	15,697
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	4,563	-
Total revenues	-	-	4,563	15,697
EXPENDITURES				
Current:				
General government	-	9,862	-	-
Public safety	-	-	-	-
Justice system	-	-	4,563	16,669
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	9,862	4,563	16,669
Excess (deficiency) of revenues over (under) expenditures	-	(9,862)	-	(972)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	(9,862)	-	(972)
Fund balances - beginning, Restated	1,222	23,127	-	20,306
Fund balances - ending	\$ 1,222	\$ 13,265	\$ -	\$ 19,334

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>State Comptroller - 49th Judicial District</u>	<u>Payroll Clearing</u>	<u>Elderly Nutrition</u>	<u>Neighbor-to-Neighbor</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	29,565
Charges for services	-	-	-	-
Investment earnings	3,244	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	106,702	-
Total revenues	<u>3,244</u>	<u>-</u>	<u>106,702</u>	<u>29,565</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	22,775	-	-	-
Health and human services	-	-	106,702	29,565
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>22,775</u>	<u>-</u>	<u>106,702</u>	<u>29,565</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(19,531)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(19,531)	-	-	-
Fund balances - beginning, Restated	67,533	-	-	-
Fund balances - ending	<u>\$ 48,002</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>Webb County Sheriff Radio Communications</u>	<u>Headstart</u>	<u>Comprehensive Energy Assistance Program</u>	<u>Weatherization Assistance For Low Income Persons</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	311	7,936,062	601,476	143,638
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	3,042	-	-
Grant matching	-	2,060,138	3,000	-
Total revenues	<u>311</u>	<u>9,999,242</u>	<u>604,476</u>	<u>143,638</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	48,448	-	-	-
Justice system	-	-	-	-
Health and human services	-	9,854,211	604,476	143,638
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	24,805	-	-
Interest and other charges	-	1,813	-	-
Capital outlay	-	118,413	-	-
Total Expenditures	<u>48,448</u>	<u>9,999,242</u>	<u>604,476</u>	<u>143,638</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(48,137)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(48,137)	-	-	-
Fund balances - beginning, Restated	85,000	-	-	-
Fund balances - ending	<u>\$ 36,863</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>Community Service</u> <u>Block Grant</u>	<u>AAMA - Substance</u> <u>Abuse Treatment</u>	<u>Meals on Wheels</u>	<u>TDHCA Contract</u> <u>1000568</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	464,234	568,046	404,369	6,488
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	159,360	-	74,249	-
Total revenues	<u>623,594</u>	<u>568,046</u>	<u>478,618</u>	<u>6,488</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	623,594	568,046	467,583	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	6,488
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	11,035	-
Total Expenditures	<u>623,594</u>	<u>568,046</u>	<u>478,618</u>	<u>6,488</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>Home Owner Occupied 1000494</u>	<u>TDHCA Self Help Center 724003</u>	<u>Child And Adult Care Food Program</u>	<u>DEA - Laredo Financial Task Force</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	36,588	232,301	728,756	221,837
Charges for services	-	-	-	-
Investment earnings	-	-	10	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	8,162
Total revenues	<u>36,588</u>	<u>232,301</u>	<u>728,766</u>	<u>229,999</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	229,999
Justice system	-	-	-	-
Health and human services	-	-	728,766	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	36,588	232,301	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>36,588</u>	<u>232,301</u>	<u>728,766</u>	<u>229,999</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>DEA Narcotics Task</u> <u>Force</u>	<u>Shooting Range</u> <u>Project</u>	<u>CJD Juvenile</u> <u>Accountability</u> <u>Incentive Block</u>	<u>Victims of Crime Act</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	244,594	49,361	18,785	24,286
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	6,614	-	59,495	6,524
Total revenues	<u>251,208</u>	<u>49,361</u>	<u>78,280</u>	<u>30,810</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	251,208	-	-	-
Justice system	-	-	78,280	30,810
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	49,361	-	-
Total Expenditures	<u>251,208</u>	<u>49,361</u>	<u>78,280</u>	<u>30,810</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>Juvenile Drug Court</u> <u>Dual - Diagnosis</u>	<u>Operation Linebacker</u>	<u>Weed and Seed</u> <u>Initiative Law</u> <u>Enforcement</u>	<u>South TX Anti-violent</u> <u>Project</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	3,434
Intergovernmental	40,000	69,846	39,505	978,869
Charges for services	-	-	-	-
Investment earnings	-	-	-	7,457
Miscellaneous	-	-	-	-
Grant matching	-	-	-	113,071
Total revenues	<u>40,000</u>	<u>69,846</u>	<u>39,505</u>	<u>1,102,831</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	1,104,223
Justice system	40,000	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	69,846	39,505	-
Total Expenditures	<u>40,000</u>	<u>69,846</u>	<u>39,505</u>	<u>1,104,223</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,392)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	1,392
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,392</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>JAG. Operation</u> <u>Linebacker</u>	<u>CJD STDC Juvenile</u> <u>Accountability</u> <u>Incentive Block</u>	<u>CJD City of Laredo</u> <u>Financial Task Force</u>	<u>U.S. Department Of</u> <u>Justice- JAG</u> <u>Program</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	465,324	40	78,698	44,617
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>465,324</u>	<u>40</u>	<u>78,698</u>	<u>44,617</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	78,698	44,617
Justice system	-	40	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	465,324	-	-	-
Total Expenditures	<u>465,324</u>	<u>40</u>	<u>78,698</u>	<u>44,617</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>CAA Emergency</u> <u>Food & Shelter</u>	<u>Public Transportation</u> <u>For Non Urbanized</u> <u>Areas</u>	<u>VISTA Volunteer</u> <u>Program</u>	<u>Homeland Security</u> <u>Program</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	20,640	635,303	11,126	173,046
Charges for services	-	117,212	-	-
Investment earnings	-	-	-	-
Miscellaneous	59,271	-	-	-
Grant matching	32,795	102,749	-	-
Total revenues	<u>112,706</u>	<u>855,264</u>	<u>11,126</u>	<u>173,046</u>
EXPENDITURES				
Current:				
General government	-	-	-	4,704
Public safety	-	-	-	62,069
Justice system	-	-	-	-
Health and human services	114,706	791	11,126	-
Infrastructure and environmental services	-	804,461	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	50,012	-	106,273
Total Expenditures	<u>114,706</u>	<u>855,264</u>	<u>11,126</u>	<u>173,046</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,000	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	3,519	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ 3,519</u>	<u>\$ -</u>	<u>\$ -</u>

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Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>Neighborhood Watch</u>	<u>U.S. Treasury Dept. Bureau of Alcohol, Tobacco, & Firearms Gang Resistance & Education And Training Program (G.R.E.A.T)</u>	<u>CJAD Community Corrections</u>	<u>CJAD Day Reporting Center</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	10,175	61,249	337,304	290,385
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	6,594	312,242	-
Grant matching	-	-	-	-
Total revenues	<u>10,175</u>	<u>67,843</u>	<u>649,546</u>	<u>290,385</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	10,175	67,843	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	658,006	249,386
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	45,927
Total Expenditures	<u>10,175</u>	<u>67,843</u>	<u>658,006</u>	<u>295,313</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(8,460)</u>	<u>(4,928)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	1,120
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,120</u>
Net change in fund balances	-	-	(8,460)	(3,808)
Fund balances - beginning, Restated	-	-	8,460	4,649
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 841</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>CJAD Basic</u> <u>Supervision Program</u>	<u>CJAD Treatment</u> <u>Incarceration</u> <u>Program</u>	<u>CJAD Mentally</u> <u>Impaired Caseload</u>	<u>TJPC Border Project</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	660,055	154,669	54,594	26,406
Charges for services	-	-	-	-
Investment earnings	19,948	-	-	-
Miscellaneous	705,120	-	-	-
Grant matching	-	-	-	21,306
Total revenues	<u>1,385,123</u>	<u>154,669</u>	<u>54,594</u>	<u>47,712</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	47,712
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	1,069,418	253,917	56,717	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>1,069,418</u>	<u>253,917</u>	<u>56,717</u>	<u>47,712</u>
Excess (deficiency) of revenues over (under) expenditures	<u>315,705</u>	<u>(99,248)</u>	<u>(2,123)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	90	-
Transfers out	(1,211)	-	-	-
Total other financing sources and (uses)	<u>(1,211)</u>	<u>-</u>	<u>90</u>	<u>-</u>
 Net change in fund balances	 314,494	 (99,248)	 (2,033)	 -
Fund balances - beginning, Restated	(203,218)	99,248	2,033	-
Fund balances - ending	<u>\$ 111,276</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>TJPC Community</u> <u>Corrections</u>	<u>Progressive</u> <u>Sanctions ISJPO</u>	<u>TJPC Salary</u> <u>Adjustment Juvenile</u> <u>Officers</u>	<u>TJPC State Aid</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	334,021	27,011	106,579	190,595
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	20,287	-	-
Total revenues	<u>334,021</u>	<u>47,298</u>	<u>106,579</u>	<u>190,595</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	334,021	47,298	106,579	190,595
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>334,021</u>	<u>47,298</u>	<u>106,579</u>	<u>190,595</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>Progressive Sanctions JPO</u>	<u>TJPC Progressive Sanction Level 1,2,3</u>	<u>Justice Benefits</u>	<u>TJPC JJAEP</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	236,150	36,851	275,963	310,386
Charges for services	-	-	-	362,474
Investment earnings	-	-	43,668	22,825
Miscellaneous	-	-	11,693	1,214,775
Grant matching	198,090	-	-	-
Total revenues	<u>434,240</u>	<u>36,851</u>	<u>331,324</u>	<u>1,910,460</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	431,691	36,851	300,865	790,076
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>431,691</u>	<u>36,851</u>	<u>300,865</u>	<u>790,076</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,549</u>	<u>-</u>	<u>30,459</u>	<u>1,120,384</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	(750,000)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(750,000)</u>
Net change in fund balances	2,549	-	30,459	370,384
Fund balances - beginning, Restated	(2,549)	-	787,749	223,861
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 818,208</u>	<u>\$ 594,245</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>CJD City of Laredo</u>	<u>Texas Parks &</u>		<u>State Comptroller</u>
	<u>Auto Theft Task</u>	<u>Wildlife-Community</u>		<u>Office Senate Bill 55</u>
	<u>Force</u>	<u>Outdoor Outreach</u>	<u>Outdoor Youth Posse</u>	<u>Statewide Tobacco</u>
		<u>Program</u>	<u>CO-OP</u>	<u>Education &</u>
				<u>Prevention</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	39,234	14,855	14,250	6,831
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	37,593	2,925	-	-
Total revenues	<u>76,827</u>	<u>17,780</u>	<u>14,250</u>	<u>6,831</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	76,827	-	-	6,831
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	17,780	14,250	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>76,827</u>	<u>17,780</u>	<u>14,250</u>	<u>6,831</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>STDC-Regional Solid Waste Grant Program</u>	<u>OAG Contract 00- 03847.A2</u>	<u>OVAG Contract 06- 02908.A</u>	<u>OVAG Contract 06- 03032</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	15,332	687	41,996	35,443
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>15,332</u>	<u>687</u>	<u>41,996</u>	<u>35,443</u>
EXPENDITURES				
Current:				
General government	15,332	-	-	-
Public safety	-	-	-	-
Justice system	-	-	41,996	35,443
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>15,332</u>	<u>-</u>	<u>41,996</u>	<u>35,443</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>687</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	687	-	-
Fund balances - beginning, Restated	-	65,132	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ 65,819</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>Office of Attorney General -Texas VINE</u>	<u>Operation Border Star</u>	<u>CJD Operation Linebacker</u>	<u>Total-Nonmajor Special Revenues Funds</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ 699,752
Sales and miscellaneous taxes	-	-	-	480,210
Fees and fines	-	-	-	2,664,658
Intergovernmental	54,184	31,724	479,488	18,183,626
Charges for services	-	-	-	4,081,372
Investment earnings	-	-	-	243,492
Miscellaneous	-	-	-	2,418,312
Grant matching	-	-	-	3,017,623
Total revenues	<u>54,184</u>	<u>31,724</u>	<u>479,488</u>	<u>31,789,045</u>
EXPENDITURES				
Current:				
General government	-	-	-	1,324,034
Public safety	54,184	31,724	445,394	3,534,282
Justice system	-	-	-	2,642,549
Health and human services	-	-	-	13,257,949
Infrastructure and environmental services	-	-	-	5,599,048
Corrections and rehabilitation	-	-	-	2,324,315
Community and economic development	-	-	-	307,407
Debt Service				
Principal	-	-	-	24,805
Interest and other charges	-	-	-	1,813
Capital outlay	-	-	34,094	1,872,043
Total Expenditures	<u>54,184</u>	<u>31,724</u>	<u>479,488</u>	<u>30,888,245</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>900,800</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	90,446
Transfers out	-	-	-	(1,106,414)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,015,968)</u>
Net change in fund balances	-	-	-	(115,168)
Fund balances - beginning, Restated	-	-	-	6,776,869
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,661,701</u>

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Webb County, Texas
Webb County Clerk Archive Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/06
REVENUES				
Fees of Office				
County Clerk	\$ 223,000	211,035	(11,965)	211,552
Total Revenues	<u>223,000</u>	<u>211,035</u>	<u>(11,965)</u>	<u>211,552</u>
EXPENDITURES				
Current:				
General Government				
Salaries and Fringe Benefits	103,766	91,523	12,243	103,537
Administrative Travel	1,300	1,200	100	1,390
Office Supplies	2,000	1,985	15	2,761
Training & Education	3,500	3,119	381	3,387
Professional Services	210,460	209,938	522	10,891
Materials & Supplies	24,000	23,599	401	3,818
Total Expenditures	<u>107,066</u>	<u>331,364</u>	<u>13,662</u>	<u>125,784</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ <u>115,934</u>	<u>(120,329)</u>	<u>1,697</u>	85,769
Fund Balances- Beginning		263,565		177,796
Fund Balances- Ending		<u>\$ 143,236</u>		<u>263,565</u>

Webb County, Texas
Webb County Hotel/Motel Occupancy Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/06
REVENUES				
Taxes	\$ 475,000	480,210	5,210	500,761
Interest	2,000	4,047	2,047	1,045
Refunds				
Total Revenues	<u>477,000</u>	<u>484,257</u>	<u>7,257</u>	<u>501,806</u>
EXPENDITURES				
Current:				
General Government				
Third Party Contracts	<u>362,301</u>	<u>348,285</u>	<u>14,016</u>	<u>329,437</u>
Total Expenditures	<u>362,301</u>	<u>348,285</u>	<u>14,016</u>	<u>329,437</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	114,699	135,972	21,273	172,370
Other Financing Sources (Uses)				
Transfers In	18,601	18,601		
Transfers Out	<u>(128,811)</u>	<u>(128,811)</u>		<u>(119,000)</u>
Total Other Financing Sources (Uses)	<u>(110,210)</u>	<u>(110,210)</u>		<u>(119,000)</u>
Net change in fund balances	\$ <u>4,489</u>	25,762	<u>21,273</u>	53,370
Fund Balances- Beginning		70,989		17,619
Fund Balances- Ending		<u>\$ 96,751</u>		<u>70,989</u>

Webb County, Texas
Webb County Records Management And Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/06
REVENUES				
Fees of Office				
District Clerk	\$ 25,000	33,102	8,102	26,275
County Clerk	35,000	11,262	(23,738)	2,015
Basic Supervision	6,000	2,856	(3,144)	5,690
Total Revenues	<u>66,000</u>	<u>47,220</u>	<u>(18,780)</u>	<u>33,980</u>
EXPENDITURES				
Current:				
General Government				
Salaries And Fringe Benefits	90,536	81,523	9,013	67,519
Records Management And Preservation	13,500	12,034	1,466	6,873
Total Expenditures	<u>104,036</u>	<u>93,557</u>	<u>10,479</u>	<u>74,392</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(38,036)	(46,337)	(8,301)	(40,412)
Other Financing Sources (Uses):				
Transfers In	60,000	60,000		60,000
Total Other Financing Sources (Uses)	<u>60,000</u>	<u>60,000</u>		<u>60,000</u>
Net change in fund balances	\$ <u>21,964</u>	13,663	<u>(8,301)</u>	19,588
Fund Balances- Beginning		51,308		31,720
Fund Balances- Ending		<u>\$ 64,971</u>		<u>51,308</u>

Webb County, Texas
District Clerk Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/06
REVENUES				
Fees Of Office				
District Clerk	\$ 20,000	30,825	10,825	25,680
Total Revenues	<u>20,000</u>	<u>30,825</u>	<u>10,825</u>	<u>25,680</u>
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	14,160	14,156	4	35,175
Capital Outlay	<u>30,840</u>	<u>24,768</u>	<u>6,072</u>	
Total Expenditures	<u>45,000</u>	<u>38,924</u>	<u>6,076</u>	<u>35,175</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ <u>(25,000)</u>	(8,099)	<u>16,901</u>	(9,495)
Fund Balances- Beginning		30,445		39,940
Fund Balances- Ending		<u>\$ 22,346</u>		<u>30,445</u>

Webb County, Texas
Webb County Clerk Records Management And Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget- Positive (Negative)	Prior Year As of 9/30/06
REVENUES					
Fees of Office					
County Clerk	\$ 207,014	223,000	219,074	(3,926)	215,256
Total Revenues	<u>207,014</u>	<u>223,000</u>	<u>219,074</u>	<u>(3,926)</u>	<u>215,256</u>
EXPENDITURES					
Current:					
Justice System					
Salaries And Fringe Benefits	163,350	168,101	168,097	4	97,933
Records Management And Preservation	<u>52,475</u>	<u>90,724</u>	<u>90,031</u>	<u>693</u>	<u>44,182</u>
Total Expenditures	<u>215,825</u>	<u>258,825</u>	<u>258,128</u>	<u>697</u>	<u>142,115</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ <u>(8,811)</u>	<u>(35,825)</u>	(39,054)	<u>(3,229)</u>	73,141
Fund Balances- Beginning			165,249		92,108
Fund Balances- Ending			<u>\$ 126,195</u>		<u>165,249</u>



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Webb County, Texas
Road And Bridge Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/06
	Original	Final			
REVENUES					
Property Taxes	\$ 730,332	730,332	699,752	(30,580)	596,743
Fees	2,476,900	2,476,900	2,465,757	(11,143)	2,480,422
Fines And Forfeitures	2,120,200	2,141,400	2,101,433	(39,967)	1,661,253
Intergovernmental	162,500	155,257	53,801	(101,456)	93,851
Miscellaneous	24,400	24,400	91,369	66,969	63,243
Total Revenues	<u>5,514,332</u>	<u>5,528,289</u>	<u>5,412,112</u>	<u>(116,177)</u>	<u>4,895,512</u>
EXPENDITURES					
Current:					
Public Safety					
Road And Bridge	21,500	68,953	51,117	17,836	57,104
Infrastructure And Environmental Services					
Road And Bridge	5,927,232	5,272,745	4,794,587	478,158	4,750,557
Capital Outlay		607,034	607,034		
Total Expenditures	<u>5,948,732</u>	<u>5,948,732</u>	<u>5,452,738</u>	<u>495,994</u>	<u>4,807,661</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(434,400)	(420,443)	(40,626)	379,817	87,851
Other Financing Sources (Uses)					
Transfers In		7,243	7,243		
Transfers Out	(365,000)	(365,000)		365,000	(129,395)
Proceeds from Sale of Equipment	1,500	1,500		(1,500)	5,384
Total Other Financing Sources (Uses)	<u>(363,500)</u>	<u>(356,257)</u>	<u>7,243</u>	<u>363,500</u>	<u>(124,011)</u>
Net change in fund balances	\$ <u>(797,900)</u>	<u>(776,700)</u>	(33,383)	<u>743,317</u>	(36,160)
Fund Balances- Beginning, Restated			1,829,883		1,519,864
Fund Balances- Ending			\$ <u>1,796,500</u>		<u>1,483,704</u>

Webb County, Texas
Justice Court Technology Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/06
REVENUES				
Fees Of Office	\$ 75,350	82,912	7,562	74,198
Total Revenues	<u>75,350</u>	<u>82,912</u>	<u>7,562</u>	<u>74,198</u>
EXPENDITURES				
Current:				
Justice System				
Minor Apparatus & Tools	48,136	41,220	6,916	25,048
Capital Outlay	<u>187,032</u>	<u>70,273</u>	<u>116,759</u>	
Total Expenditures	<u>235,168</u>	<u>111,493</u>	<u>123,675</u>	<u>25,048</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ <u>(159,818)</u>	(28,581)	<u>131,237</u>	49,150
Fund Balances- Beginning		230,262		181,112
Fund Balances- Ending		<u>\$ 201,681</u>		<u>230,262</u>

Webb County, Texas
Election Contract Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/06
REVENUES				
Fees Of Office	\$ 276,517	276,081	(436)	332,290
Interest		3,346	3,346	2,852
Other Revenues				30
Total Revenues	<u>276,517</u>	<u>279,427</u>	<u>2,910</u>	<u>335,172</u>
EXPENDITURES				
Current:				
General Government				
Elections Expense	<u>262,802</u>	<u>262,802</u>		<u>418,713</u>
Total Expenditures	<u>262,802</u>	<u>262,802</u>		<u>418,713</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ <u>13,715</u>	16,625	<u>2,910</u>	(83,541)
Fund Balances- Beginning		6,597		90,138
Fund Balances- Ending		<u>\$ 23,222</u>		<u>6,597</u>

Webb County, Texas
Webb County Constable Precinct 1 State Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/06
REVENUES				
Fines And Forfeiture	\$ 44,000		(44,000)	
Total Revenues	<u>44,000</u>	<u></u>	<u>(44,000)</u>	<u></u>
EXPENDITURES				
Current:				
Public Safety				
Training & Education	600	600		1,858
Equipment Rental				
Uniforms	3,376	3,376		2,360
Minor Apparatus & Tools	2,087	2,087		435
Fire Arms & Ammunition	121	120	1	5,292
Repairs & Maintenance Vehicles	5,448	5,448		
Canine Expenditures	1,643	1,129	514	
Drug Free Campaign	16,738	16,737	1	4,848
Drug/Crime Prevention Education	500	500		
Bullet Proof Vests				717
Total Expenditures	<u>30,513</u>	<u>29,997</u>	<u>516</u>	<u>15,510</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ <u>13,487</u>	<u>(29,997)</u>	<u>(43,484)</u>	<u>(15,510)</u>
Fund Balances- Beginning		30,513		46,023
Fund Balances- Ending		<u>\$ 516</u>		<u>30,513</u>

Webb County, Texas
Webb County Constable Precinct 1 Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/06
REVENUES				
Fines And Forfeiture	\$ 25,112		(25,112)	
Interest		1,863	1,863	1,629
Total Revenues	<u>25,112</u>	<u>1,863</u>	<u>(23,249)</u>	<u>1,629</u>
EXPENDITURES				
Current:				
Public Safety				
Fuel & Lubricants	5,000	5,000		
Drug Free Campaign				3,315
Total Expenditures	<u>5,000</u>	<u>5,000</u>		<u>3,315</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ <u>20,112</u>	(3,137)	<u>(23,249)</u>	(1,686)
Fund Balances- Beginning		32,378		34,064
Fund Balances- Ending		<u>\$ 29,241</u>		<u>32,378</u>

Webb County, Texas
Webb County Constable Precinct 4 Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/06
REVENUES				
Fines And Forfeiture	\$ 5,000		(5,000)	
Interest		329	329	306
Total Revenues	<u>5,000</u>	<u>329</u>	<u>(4,671)</u>	<u>306</u>
EXPENDITURES				
Current:				
Public Safety				
Repairs & Maintenance - Vehicles	2,000		2,000	
Drug Free Campaign	<u>1,591</u>	<u>1,591</u>		
Total Expenditures	<u>3,591</u>	<u>1,591</u>	<u>2,000</u>	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ <u>1,409</u>	(1,262)	<u>(2,671)</u>	306
Fund Balances- Beginning		<u>6,757</u>		<u>6,451</u>
Fund Balances- Ending		\$ <u>5,495</u>		<u>6,757</u>

Webb County, Texas
Webb County Sheriff Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/06
REVENUES				
Fines And Forfeiture	\$	33,972	33,972	190,499
Interest		9,932	9,932	627
Total Revenues		<u>43,904</u>	<u>43,904</u>	<u>191,126</u>
EXPENDITURES				
Current:				
Public Safety				
Personnel And Fringe Benefits				1,190
Fire Arms & Ammunition	40,884	35,466	5,418	26,921
Capital Outlay	<u>19,853</u>	<u>19,853</u>		<u>7,709</u>
Total Expenditures	<u>60,737</u>	<u>55,319</u>	<u>5,418</u>	<u>35,820</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ <u>(60,737)</u>	(11,415)	<u>49,322</u>	155,306
Fund Balances- Beginning		<u>183,705</u>		<u>28,399</u>
Fund Balances- Ending		\$ <u><u>172,290</u></u>		<u><u>183,705</u></u>

Webb County, Texas
Webb County Sheriff State Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/06
REVENUES				
Fines And Forfeiture	\$ 98,000	180,812	82,812	917,015
Interest		26,935	26,935	3,906
Total Revenues	<u>98,000</u>	<u>207,747</u>	<u>109,747</u>	<u>920,921</u>
EXPENDITURES				
Current:				
Public Safety				
Personnel And Fringe Benefits	179,822	168,399	11,423	24,365
Postage and Courier Service	19,275	19,275		10,321
Books And Subscriptions	312	312		
Training And Education				65
Equipment Rental	48,228	48,228		37,235
Professional Services	80,639	80,639		54,400
Uniforms	2,983	2,983		29,016
Materials And Supplies	41,656	39,657	1,999	11,866
Minor Apparatus & Tools	35,550	35,550		44,364
Fire Arms & Ammunition				26,307
Canine Purchase	318	318		11,000
Drug Free Campaign	24,000	23,970	30	
Expense For Other Law Enforcement	1,055	272	783	931
Support Assistance	20,591	20,591		15,000
Investigation Expenditure				1,500
Promotions				1,055
Capital Outlay	<u>11,177</u>	<u>11,176</u>	<u>1</u>	<u>97,827</u>
Total Expenditures	<u>465,606</u>	<u>451,370</u>	<u>14,236</u>	<u>365,252</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ <u>(367,606)</u>	<u>(243,623)</u>	<u>123,983</u>	555,669
Fund Balances- Beginning		591,007		35,338
Fund Balances- Ending		<u>\$ 347,384</u>		<u>591,007</u>

Webb County, Texas
Webb County District Attorney Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/06
REVENUES				
Fines And Forfeiture	\$ 285,000	190,758	(94,242)	920,348
Interest	15,000	63,464	48,464	43,741
Total Revenues	<u>300,000</u>	<u>254,222</u>	<u>(45,778)</u>	<u>964,089</u>
EXPENDITURES				
Current:				
Public Safety				
Personnel And Fringe Benefits	244,640	138,118	106,522	96,846
Administrative Travel	16,279	16,268	11	20,991
Dues And Memberships	3,200	3,176	24	2,612
Books And Subscriptions	6,103	6,039	64	4,448
Training And Education	46,270	44,547	1,723	32,658
Equipment Rental	1,500	1,474	26	
Professional Services	284	284		2,380
Witness Expenditures	5,000	4,069	931	1,190
Printing And Publishing				563
Uniforms	7,000	6,955	45	8,104
Materials And Supplies	18,908	13,428	5,480	10,022
Minor Apparatus & Tools	125,803	122,958	2,845	25,260
Fire Arms And Ammunition				12,071
Repairs And Maintenance - Vehicles	10,500	10,378	122	7,178
Drug Free Campaign	5,772	5,273	499	4,997
Expense For Other Law Enforcement	4,799	4,799		424
Investigation Expenditure				1,844
Bullet Proof Vests	3,800		3,800	
Capital Outlay	<u>150,349</u>	<u>149,149</u>	<u>1,200</u>	<u>130,514</u>
Total Expenditures	<u>650,207</u>	<u>526,915</u>	<u>123,292</u>	<u>362,102</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(350,207)	(272,693)	77,514	601,987
Other Financing Sources (Uses)				
Transfers Out	<u>(17,500)</u>	<u>(1,392)</u>	<u>(16,108)</u>	<u>(60,937)</u>
Total Other Financing Sources (Uses)	<u>(17,500)</u>	<u>(1,392)</u>	<u>(16,108)</u>	<u>(60,937)</u>
Net change in fund balances	\$ <u>(367,707)</u>	<u>(274,085)</u>	<u>61,406</u>	<u>541,050</u>
Fund Balances- Beginning		1,265,542		724,492
Fund Balances- Ending		<u>\$ 991,457</u>		<u>1,265,542</u>

Webb County, Texas
Webb County District Attorney State Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/06
REVENUES				
Fines And Forfeiture	\$ 135,000	154,249	19,249	427,524
Interest		30,033	30,033	13,265
Total Revenues	<u>135,000</u>	<u>184,282</u>	<u>49,282</u>	<u>440,789</u>
EXPENDITURES				
Current:				
Public Safety				
Personnel And Fringe Benefits	47,284	(96)	47,380	32,874
Investigations	3,000		3,000	1,000
Administrative Travel	2,998	2,814	184	2,594
Telephone	796	795	1	
Postage & Courier Services	100	7	93	
Dues And Memberships	600		600	
Training And Education	1,777	1,457	320	4,115
Professional Services				137
Trial Case Expense	307	299	8	81
Uniforms	5,536	5,411	125	37,378
Fuel And Lubricants	4,000	3,119	881	
Materials And Supplies	1,999	1,992	7	226
Fire Arms & Ammunition				1,667
Drug Free Campaign	65,161	65,113	48	21,500
Support Assistance				500
Total Expenditures	<u>133,558</u>	<u>80,911</u>	<u>52,647</u>	<u>102,072</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ <u>1,442</u>	103,371	<u>101,929</u>	338,717
Fund Balances- Beginning		528,605		189,888
Fund Balances- Ending		<u>\$ 631,976</u>		<u>528,605</u>

Webb County, Texas
District Attorney Hot Check Fee Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/06
REVENUES				
Fees Of Office	\$ 54,000	32,706	(21,294)	36,860
Total Revenues	<u>54,000</u>	<u>32,706</u>	<u>(21,294)</u>	<u>36,860</u>
EXPENDITURES				
Current:				
Justice System				
Personnel And Fringe Benefits	52,281	30,909	21,372	31,618
Total Expenditures	<u>52,281</u>	<u>30,909</u>	<u>21,372</u>	<u>31,618</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ <u>1,719</u>	1,797	<u>78</u>	5,242
Fund Balances- Beginning		43,150		37,908
Fund Balances- Ending		<u>\$ 44,947</u>		<u>43,150</u>

Webb County, Texas
Courthouse Security Fees Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/06
REVENUES				
Fees Of Office				
Justice of the Peace Pct. 1 Place 1	\$ 1,500	1,547	47	1,329
Justice of the Peace Pct. 1 Place 2	2,000	1,366	(634)	1,280
Justice of the Peace Pct. 2 Place 1	7,000	6,420	(580)	7,106
Justice of the Peace Pct. 2 Place 2	2,000	1,434	(566)	2,029
Justice of the Peace Pct. 3	2,200	3,015	815	2,868
Justice of the Peace Pct. 4	45,000	49,018	4,018	40,630
Adult Probation	3,000	751	(2,249)	1,639
County Clerk	45,000	53,992	8,992	52,838
District Clerk	75,000	99,175	24,175	86,185
Total Revenues	<u>182,700</u>	<u>216,718</u>	<u>34,018</u>	<u>195,904</u>
EXPENDITURES				
Current:				
Justice System				
Total Expenditures				
Excess (Deficiency) Of Revenue Over (Under) Expenditures	182,700	216,718	34,018	195,904
Other Financing Sources (Uses):				
Transfers Out	(225,000)	(225,000)		(225,000)
Total Other Financing Sources (Uses)	<u>(225,000)</u>	<u>(225,000)</u>		<u>(225,000)</u>
Net change in fund balances	\$ <u>(42,300)</u>	<u>(8,282)</u>	<u>34,018</u>	<u>(29,096)</u>
Fund Balances- Beginning		25,699		54,795
Fund Balances- Ending		<u>\$ 17,417</u>		<u>25,699</u>

Webb County, Texas
J.P. Courthouse Security Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/06
REVENUES				
Fees Of Office				
Justice of the Peace Pct. 1 Place 1	\$ 350	498	148	304
Justice of the Peace Pct. 1 Place 2	200	421	221	216
Justice of the Peace Pct. 2 Place 1	1,500	1,619	119	1,402
Justice of the Peace Pct. 2 Place 2	300	311	11	224
Justice of the Peace Pct. 3	700	942	242	758
Justice of the Peace Pct. 4	7,500	15,557	8,057	8,404
Juvenile Probation	100	10	(90)	10
Total Revenues	<u>10,650</u>	<u>19,358</u>	<u>8,708</u>	<u>11,318</u>
EXPENDITURES				
Current:				
Justice System				
Materials And Supplies				
Total Expenditures				
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ <u>10,650</u>	19,358	<u>8,708</u>	11,318
Fund Balances- Beginning		11,318		
Fund Balances- Ending		<u>\$ 30,676</u>		<u>11,318</u>

Webb County, Texas
Laredo-Webb County Child Welfare Unit
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/06
REVENUES				
Intergovernmental:				
City Of Laredo				
Grant Matching				
Interest	\$ 2,455	6,391	3,936	5,482
Miscellaneous		10	10	20
Total Revenues	<u>2,455</u>	<u>6,401</u>	<u>3,946</u>	<u>5,502</u>
EXPENDITURES				
Current:				
Health And Human Services				
Foster Care				1,102
Miscellaneous	1,020	1,020		
Awareness And Activities	3,725	3,725		
Total Expenditures	<u>4,745</u>	<u>4,745</u>		<u>1,102</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (2,290)</u>	1,656	<u>3,946</u>	4,400
Fund Balances - Beginning		120,391		115,991
Fund Balances - Ending		<u>\$ 122,047</u>		<u>120,391</u>

Webb County, Texas
Webb County Sheriff Inmate Commissary Sales Commission Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/06
REVENUES				
Interest	\$			
Commissary Commission	22,000	14,196	(7,804)	3,610
Total Revenues	<u>22,000</u>	<u>14,196</u>	<u>(7,804)</u>	<u>3,610</u>
EXPENDITURES				
Current:				
Corrections And Rehabilitation				
Materials And Supplies	40,000	36,871	3,129	5,648
Total Expenditures	<u>40,000</u>	<u>36,871</u>	<u>3,129</u>	<u>5,648</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ <u>(18,000)</u>	(22,675)	<u>(4,675)</u>	(2,038)
Fund Balances- Beginning		103,434		105,472
Fund Balances- Ending		\$ <u>80,759</u>		<u>103,434</u>

Webb County, Texas
Webb County Sheriff Jail Match/Patch Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/06
REVENUES				
Intergovernmental				
Revenue In Kind				
Inmate Revenue	\$			
Total Revenues				
EXPENDITURES				
Current:				
Corrections And Rehabilitation				
Total Expenditures				
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances- Beginning		1,222		1,222
Fund Balances- Ending		\$ 1,222		1,222

Webb County, Texas
Rural Rail Transportation District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/06
REVENUES				
Revenue From Webb County	\$ 50,000		(50,000)	50,000
Total Revenues	<u>50,000</u>		<u>(50,000)</u>	<u>50,000</u>
EXPENDITURES				
Current:				
General Government:				
Administrative Travel	15,000	9,862	5,138	15,834
Professional Services	<u>35,000</u>		<u>35,000</u>	<u>20,582</u>
Total Expenditures	<u>50,000</u>	<u>9,862</u>	<u>40,138</u>	<u>36,416</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ <u> </u>	(9,862)	<u>(9,862)</u>	13,584
Fund Balances- Beginning		23,127		<u>9,543</u>
Fund Balances- Ending		<u>\$ 13,265</u>		<u>23,127</u>

Webb County, Texas
Texas Task Force On Indigent Defense
Indigent Defense Coordinator
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

Grant # 212-04-D03

Grant Period 3/01/2004 extended to 10/31/2006

	Budgeted Amount		Cumulative	Actual	
	Original	Final	thru 9/30/06	Amounts	Total
REVENUES					
Intergovernmental	\$ 88,000	88,000	87,131		87,131
Grant Matching		70,000	33,537	4,563	38,100
Total Revenues	\$ 88,000	158,000	120,668	4,563	125,231

EXPENDITURES

Current:

Justice System:

Salaries And Fringe Benefits	\$ 56,700	123,986	95,821	4,563	100,384
Training And Education	20,000	24,410	19,747		19,747
Contract Services	5,000				
Materials And Supplies	300	3,300	796		796
Minor Tools And Apparatus	6,000	4,304	4,304		4,304
Repair And Maint-Equip		2,000			
Total Expenditures	\$ 88,000	158,000	120,668	4,563	125,231

Excess (Deficiency) Of Revenues

Over (Under) Expenditures \$

Fund Balances - Beginning

Fund Balances - Ending \$

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/06
(869)	87,131
(31,900)	33,537
(32,769)	120,668

23,602	95,821
4,663	19,747
2,504	796
	4,304
2,000	
32,769	120,668

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Webb County, Texas
State Comptroller - Law Enforcement Officer's Standards and Education Account
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/06
REVENUES				
Intergovernmental	\$ 27,299	15,697	(11,602)	27,640
Total Revenues	<u>27,299</u>	<u>15,697</u>	<u>(11,602)</u>	<u>27,640</u>
EXPENDITURES				
Current:				
Justice System				
Training And Education	23,558	16,669	6,889	22,190
Total Expenditures	<u>23,558</u>	<u>16,669</u>	<u>6,889</u>	<u>22,190</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ <u>3,741</u>	(972)	<u>(4,713)</u>	5,450
Fund Balances- Beginning		20,306		14,856
Fund Balances- Ending		\$ <u>19,334</u>		<u>20,306</u>

Webb County, Texas
49th Judicial District Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/06
REVENUES				
Intergovernmental	\$			33,630
Interest		3,244	3,244	1,936
Total Revenues		3,244	3,244	35,566
EXPENDITURES				
Current:				
Justice System				
Personnel And Fringe Benefits	20,000	19,752	248	10,990
Administrative Travel	100		100	3,252
Cell Phones	800	694	106	1,105
Materials And Supplies	4,100	2,329	1,771	186
Total Expenditures	25,000	22,775	2,225	15,533
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (25,000)	(19,531)	5,469	20,033
Fund Balances- Beginning, Restated		67,533		57,506
Fund Balances- Ending		\$ 48,002		77,539

Webb County, Texas
Elderly Nutrition Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Grant Period 10/01/06 - 9/30/07				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/06
	Original	Final			
REVENUES					
Grant Matching	\$ 92,000	112,500	106,702	(5,798)	93,904
Total Revenues	\$ 92,000	112,500	106,702	(5,798)	93,904
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	\$ 37,000	36,209	36,209		35,667
Fringe Benefits	20,000	19,406	19,406		18,270
Consumable Supplies	25,000	46,403	40,605	5,798	34,128
Other	10,000	10,482	10,482		5,839
Total Expenditures	\$ 92,000	112,500	106,702	5,798	93,904
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	\$				
Fund Balances-Beginning					
Fund Balances-Ending			\$		

Webb County, Texas
Neighbor-to-Neighbor
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	2006-2007			
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/06	Actual Amounts	Total
REVENUES				
Intergovernmental	\$ 243,814	209,692	29,565	239,257
Total Revenues	\$ 243,814	209,692	29,565	239,257
EXPENDITURES				
Current:				
Health And Human Services				
Operating Expenses	\$ 243,936	209,814	29,565	239,379
Total Expenditures	\$ 243,936	209,814	29,565	239,379
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$ (122)	(122)		(122)
Other Financing Sources (Uses):				
Operating Transfers In	\$ 122	122		122
Total Other Financing Sources (Uses)	\$ 122	122		122
Net Change in Fund Balances	\$			
Fund Balances - Beginning				
Fund Balances - Ending				\$

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/06
---------------------------------------------------------	--------------------------------------

(4,557)	209,692
(4,557)	209,692

4,557	209,814
4,557	209,814

(122)

122
122

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Webb County, Texas
City of Laredo - Sheriff Radio Communication
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget And Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	2006-2007			Variance with	Total
	Budgeted Amounts		Actual	Final Budget	Prior Year
	Original	Final	Amounts	Positive (Negative)	As Of 9/30/06
REVENUES					
Revenue from City of Laredo	\$ 85,000	85,000	311	(84,689)	
Total Revenues	\$ 85,000	85,000	311	(84,689)	
EXPENDITURES					
Current:					
Public Safety:					
Office Supplies	\$ 40,260	28,709	9,819	18,890	
Minor Apparatus & Tools	42,500	42,500	31,236	11,264	
Repairs & Maintenance Buildings	2,240	9,361	5,765	3,596	
Repairs & Maintenance Equipment		4,430	1,628	2,802	
Total Expenditures	\$ 85,000	85,000	48,448	33,750	
Exc-Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$		(48,137)	(50,939)	
Fund Balances - Beginning			85,000		
Fund Balances - Ending			\$ 36,863		

Webb County, Texas
Head Start Program
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
For Year Ended September 30, 2006

		Grant # 06CH0929/41				Variance with Final Budget Positive (Negative)	
		Grant Period 9/01/06 - 8/31/07					
		Budgeted Amounts		Cumulative Thru 9/30/06	Actual Amounts		Total
		Original	Final				
REVENUES							
Intergovernmental	\$	7,992,231	7,992,231	683,693	7,276,194	7,959,887	(32,344)
Miscellaneous:							
In-Kind		1,998,058	2,017,557	145,263	1,872,294	2,017,557	
Total Revenues	\$	9,990,289	10,009,788	828,956	9,148,488	9,977,444	(32,344)
EXPENDITURES							
Current:							
Health And Human Services:							
Personnel	\$	4,666,676	4,405,938	426,454	3,979,484	4,405,938	
Fringe Benefits		2,023,233	1,983,601	173,698	1,809,903	1,983,601	
Travel		22,000	22,000	1,431	19,630	21,061	939
Supplies		366,000	395,584	11,269	365,723	376,992	18,592
Contractual		223,322	219,676	14,417	196,190	210,607	9,069
Other		624,382	820,401	56,424	760,233	816,657	3,744
In-Kind Services		1,998,058	2,017,557	145,263	1,872,294	2,017,557	
Principal and Interest		26,618	26,618		26,618	26,618	
Capital Outlay		40,000	118,413		118,413	118,413	
Total Expenditures	\$	9,990,289	10,009,788	828,956	9,148,488	9,977,444	32,344
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	\$						
Fund Balances-Beginning							
Fund Balances-Ending						\$	

Grant # 06CH0929/42
Grant Period 9/01/07 - 8/31/08

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/07	Total Prior Year As Of 9/30/06
Original	Final				
7,856,285	7,856,285	659,868	(7,196,417)	7,936,062	7,710,742
1,964,071	1,964,071	190,886	(1,773,185)	2,063,180	1,944,171
9,820,356	9,820,356	850,754	(8,969,602)	9,999,242	9,654,913
4,900,574	4,900,574	413,586	4,486,988	4,393,070	4,413,154
2,113,560	2,113,560	173,628	1,939,932	1,983,531	2,039,275
28,000	28,000	3,757	24,243	23,387	23,870
145,179	145,179	10,797	134,382	376,520	160,756
73,000	73,000	1,396	71,604	197,586	223,617
595,972	576,009	56,704	519,305	816,937	823,452
1,964,071	1,964,071	190,886	1,773,185	2,063,180	1,944,171
	19,963		19,963	26,618	26,618
				118,413	
9,820,356	9,820,356	850,754	8,969,602	9,999,242	9,654,913

Webb County, Texas
Comprehensive Energy Assistance Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

		Grant #586047 /586 Grant Period 1/01/06 - 12/31/06				Variance with Final Budget Positive (Negative)	
		Budgeted Amounts		Cumulative Thru 9/30/06	Actual Amounts		Total
		Original	Final				
REVENUES							
Intergovernmental	\$	365,699	794,763	609,033	174,311	783,344	(11,419)
Grant Matching			3,000				
Total Revenues	\$	365,699	797,763	609,033	174,311	783,344	(11,419)
EXPENDITURES							
Current:							
Health And Human Services:							
Administrative	\$	22,804	27,621	15,667	11,922	27,589	32
Case Management		22,804	28,443	15,158	9,891	25,049	3,394
Direct Services:							
Energy Crisis		12,770	47,795	47,338	337	47,675	120
Co-Payment		102,163	237,357	201,991	30,139	232,130	5,227
Elderly And Disabled Assistance		121,318	279,049	255,752	23,237	278,989	60
Heating/Cooling Systems		67,045	146,817	57,923	88,894	146,817	
Direct Services Support		15,963	26,849	15,204	9,891	25,095	1,754
Training And Travel Allowance		832	832				832
Other			3,000				3,000
Total Expenditures	\$	365,699	797,763	609,033	174,311	783,344	14,419
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	\$						
Fund Balances-Beginning							
Fund Balances-Ending	\$						

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Webb County, Texas
Weatherization Assistance For Low Income Persons
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

		DOE Grant # 566047 Grant Period 4/01/06 - 3/31/07				Variance with Final Budge Positive (Negative)	
		Budgeted Amounts		Cumulative Thru 9/30/06	Actual Amounts		Total
		Original	Final				
REVENUES							
Intergovernmental	\$	90,531	90,531	26,912	46,366	73,278	(17,253)
Total Revenues	\$	90,531	90,531	26,912	46,366	73,278	(17,253)
EXPENDITURES							
Current:							
Health And Human Services:							
Administration	\$	8,747	8,747		4,633	4,633	4,114
Materials And Supplies		25,041	25,349	10,260	10,672	20,932	4,417
Program Support		18,300	17,236	6,823	10,398	17,221	15
Labor		25,041	25,797	7,353	17,856	25,209	588
State/DOE Required Travel		3,063	3,063	112	505	617	2,446
Fiscal Audit		800	800		800	800	
Insurance		2,174	2,174	945	48	993	1,181
Health And Safety		7,365	7,365	1,419	1,454	2,873	4,492
Total Expenditures	\$	90,531	90,531	26,912	46,366	73,278	17,253
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	\$						
Fund Balances - Beginning							
Fund Balances - Ending	\$						

DOE Grant # 567047
Grant Period 4/01/07 - 3/31/08

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/07	Total Prior Year As Of 9/30/06
60,369	12,193	(48,176)	58,559	68,011
60,369	12,193	(48,176)	58,559	68,011
5,860		5,860	4,633	2,158
10,000	2,278	7,722	12,950	21,444
24,851	6,814	18,037	17,212	16,108
10,000	1,464	8,536	19,320	19,308
1,770	1,637	133	2,142	4,410
800		800	800	
2,104		2,104	48	1,007
4,984		4,984	1,454	3,671
60,369	12,193	48,176	58,559	68,107
				(96)
				1,417
				1,322

Webb County, Texas
Weatherization Assistance For Low Income Persons
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

		LIHEAP Grant # 816047 Grant Period 4/01/06 - 3/31/07				Variance with Final Budget Positive (Negative)	
		Budgeted Amounts		Cumulative Thru 9/30/06	Actual Amounts		Total
		Original	Final				
REVENUES							
Intergovernmental	\$	143,779	143,779	33,536	75,027	108,563	(35,216)
Total Revenues	\$	143,779	143,779	33,536	75,027	108,563	(35,216)
EXPENDITURES							
Current:							
Health And Human Services:							
Administrative	\$	8,986	8,986		4,558	4,558	4,428
Materials And Supplies		42,874	44,874	17,496	27,242	44,738	136
Program Support		29,500	27,500	7,424	12,136	19,560	7,940
Labor		42,874	42,874	6,972	23,945	30,917	11,957
Travel							
Health And Safety		13,479	13,479	1,351	2,881	4,232	9,247
Roof Repair		6,066	6,066	293	4,265	4,558	1,508
Total Expenditures	\$	143,779	143,779	33,536	75,027	108,563	35,216
Excess (Deficiency) Of Revenue							
Over (Under) Expenditures	\$						
Fund Balances - Beginning							
Fund Balances - Ending	\$						

LIHEAP Grant # 817047
Grant Period 4/01/07 - 3/31/08

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/07	Total Prior Year As Of 9/30/06
105,057	10,052	(95,005)	85,079	80,688
105,057	10,052	(95,005)	85,079	80,688
7,127		7,127	4,558	
25,565	387	25,178	27,629	37,089
34,087	8,212	25,875	20,348	18,324
25,565		25,565	23,945	26,344
3,245	1,453	1,792	1,453	
9,468		9,468	2,881	4,489
			4,265	1,771
105,057	10,052	95,005	85,079	88,017
				(7,329)
				6,007
				(1,322)

Webb County, Texas
Community Services Block Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

Grant # 616047/616						
Grant Period 1/01/06 - 12/31/06						
	Budgeted Amounts		Cumulative	Actual		Variance with
	Original	Final	Thru 9/30/06	Amounts	Total	Final Budget Positive (Negative)
REVENUES						
Intergovernmental	\$ 466,617	468,682	211,655	257,027	468,682	
Grant Matching	111,716	267,481	100,181	30,545	130,726	(136,755)
Total Revenues	\$ 578,333	736,163	311,836	287,572	599,408	(136,755)
EXPENDITURES						
Current:						
Health And Human Services:						
Personnel	\$ 379,062	498,984	204,542	186,270	390,812	108,172
Fringe Benefits	103,208	166,627	66,250	71,794	138,044	28,583
Travel	1,825	434	(1,469)	1,903	434	
Supplies	9,326	9,539	5,194	4,345	9,539	
Other	84,912	60,579	37,319	23,260	60,579	
Total Expenditures	\$ 578,333	736,163	311,836	287,572	599,408	136,755
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	\$					
Fund Balances-Beginning						
Fund Balances-Ending	\$					

Grant # 616047/617

Grant Period 1/01/07 - 12/31/07

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/07	Total Prior Year As Of 9/30/06
Original	Final				
495,750	495,750	207,207	(288,543)	464,234	370,158
136,755	299,115	128,815	(170,300)	159,360	124,103
632,505	794,865	336,022	(458,843)	623,594	494,261
374,901	498,561	223,325	275,236	409,595	317,307
157,050	195,750	75,816	119,934	147,610	109,065
7,254	7,254	3,874	3,380	5,777	(443)
16,817	16,817	5,759	11,058	10,104	9,456
76,483	76,483	27,248	49,235	50,508	58,876
632,505	794,865	336,022	458,843	623,594	494,261

Webb County, Texas
Department of Health And Human Services
Substance Abuse and Mental Health Services Administration (SAMHSA)
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

Grant # 1 H79 TI7235							
Budget Period 8/15/05 - 8/14/07							
	Budgeted Amount		Cumulative	Actual		Variance with	
	Original	Final	Thru 9/30/06	Amounts	Total	Final Budget	
						Positive	
						(Negative)	
REVENUES							
Intergovernmental	\$	500,000	1,000,000	444,285	528,217	972,502	(27,498)
Total Revenues	\$	500,000	1,000,000	444,285	528,217	972,502	(27,498)
EXPENDITURES							
Current:							
Health And Human Services:							
Salaries And Fringe Benefits	\$	291,128	752,025	343,450	404,432	747,882	4,143
Equipment		3,700	3,700	3,700		3,700	
Supplies		7,200	12,658	5,379	4,807	10,186	2,472
Travel		9,403	25,089	3,519	12,620	16,139	8,950
Other		118,549	127,318	52,652	69,412	122,064	5,254
Professional Services		70,020	79,210	35,585	36,946	72,531	6,679
Total Expenditures	\$	500,000	1,000,000	444,285	528,217	972,502	27,498
Excess (Deficiency) Of Revenues							
Over (Under) Expenditures	\$						
Fund Balances - Beginning							
Fund Balances - Ending	\$						

Grant # 5 H79 TI7235-03
Budget Period 8/15/07 - 8/14/08

Original and Final Budgeted Amounts	Variance with		Total Actual Amounts As Of 9/30/07	Total Prior Year As of 9/30/06
	Actual Amounts	Final Budget Positive (Negative)		
500,000	39,829	(460,171)	568,046	444,285
500,000	39,829	(460,171)	568,046	444,285

350,747	27,867	322,880	432,299	343,450
				3,700
8,550	289	8,261	5,096	5,379
14,720	1,705	13,015	14,325	3,519
77,183	8,368	68,815	77,780	52,652
48,800	1,600	47,200	38,546	35,585
500,000	39,829	460,171	568,046	444,285



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Webb County, Texas

Meals On Wheels

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006**

Grant # 000158100

Grant Period 10/01/06 - 9/30/07

	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget Positive (Negative)	Prior Year As Of 9/30/06
REVENUES					
Intergovernmental	\$ 428,168	428,168	404,369	(23,799)	393,079
Grant Matching	53,000	76,160	74,249	(1,911)	24,350
Total Revenues	\$ 481,168	504,328	478,618	(25,710)	417,429
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	\$ 226,017	193,597	177,060	16,537	147,562
Fringe Benefits	75,382	78,382	71,134	7,248	63,874
Travel	16,000	17,180	16,308	872	16,342
Consumable Supplies	85,300	117,818	117,753	65	98,949
Other	78,469	86,316	85,328	988	76,581
Capital Outlay		11,035	11,035		14,121
Total Expenditures	\$ 481,168	504,328	478,618	25,710	417,429
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$				
Fund Balances-Beginning					
Fund Balances-Ending			\$		

Webb County, Texas
TDHCA Contract for Deed Conversion #1000568
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

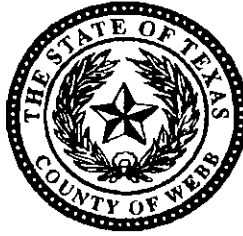
		Grant #1000568		
		Grant Period 10/14/05 - 4/30/08		
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/06	Actual Amounts	Total
REVENUES				
Intergovernmental	\$ 520,000	3,442	6,488	9,930
Total Revenues	\$ 520,000	3,442	6,488	9,930
EXPENDITURES				
Current:				
Community And Economic Development:				
Housing Rehabilitation	\$ 250,000			
Deed Conversion	250,000	2,500	3,000	5,500
Administration	20,000	942	3,488	4,430
Total Expenditures	\$ 520,000	3,442	6,488	9,930
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending			\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/06
<u>(510,070)</u>	<u>3,442</u>
<u>(510,070)</u>	<u>3,442</u>

250,000	
244,500	2,500
<u>15,570</u>	<u>942</u>
<u>510,070</u>	<u>3,442</u>

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Webb County, Texas
TDHCA Owner Occupied Assistance #1000494
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

Grant #1000494				
Grant Period 10/03/05 - 3/31/08				
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/06
REVENUES				
Intergovernmental	\$ 70,261	36,588	(33,673)	
Total Revenues	\$ 70,261	36,588	(33,673)	
EXPENDITURES				
Current:				
Community And Economic Development:				
Housing Rehabilitation	\$ 67,559	35,980	31,579	
Administration	2,702	608	2,094	
Total Expenditures	\$ 70,261	36,588	33,673	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$		(67,346)	
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
Self Help Center Contract #724003
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

		Grant #724003		
		Grant Period 11/01/04 - 10/31/08		
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/06	Actual Amounts	Total
REVENUES				
Intergovernmental	\$ 1,265,060	531,795	232,301	764,096
Total Revenues	\$ 1,265,060	531,795	232,301	764,096
EXPENDITURES				
Current:				
Community And Economic Development:				
Personnel	\$ 99,291	92,814	53,992	146,806
Operations	87,189	63,099	23,048	86,147
Program Cost	1,035,569	349,278	147,302	496,580
Administration	43,011	26,604	7,959	34,563
Total Expenditures	\$ 1,265,060	531,795	232,301	764,096
Excess (Deficiency) Of Revenue	\$			
Over (Under) Expenditures				
Fund Balances - Beginning				
Fund Balances - Ending			\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/06
---------------------------------------------------------	--------------------------------------

(500,964)	297,808
(500,964)	297,808

(47,515)	1,210
1,042	27,971
538,989	254,386
8,448	14,241
500,964	297,808

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Webb County, Texas
Child And Adult Care Food Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

Grant # 75G7034					
Grant Period 10/01/06 - 9/30/07					
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/06
	Original	Final			
REVENUES					
Intergovernmental	\$ 848,217	846,758	728,756	(118,002)	749,330
Interest		10	10		2,067
Total Revenues	\$ 848,217	846,768	728,766	(118,002)	751,397
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	\$ 274,844	257,786	250,076	7,710	227,259
Fringe Benefits	139,741	136,856	135,077	1,779	126,610
Administration	12,087	6,548	4,294	2,254	13,967
Operations	76,545	51,645	43,862	7,783	53,109
Food	345,000	393,933	295,457	98,476	391,838
Total Expenditures	\$ 848,217	846,768	728,766	118,002	812,783
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	\$				(61,386)
Fund Balances-Beginning					
Fund Balances- Ending			\$		61,386

Webb County, Texas
Drug Enforcement Agency - Laredo Financial Task Force
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Grant Period 10/01/06 - 9/30/07				
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Total Prior Years As Of 9/30/06
	Original	Final	Amounts		
REVENUES					
Intergovernmental	\$ 193,893	221,837	221,837		193,893
Revenue from Webb County	4,850	11,953	8,162	(3,791)	8,339
Total Revenues	\$ 198,743	233,790	229,999	(3,791)	202,232
EXPENDITURES					
Current:					
Public Safety:					
Salaries	\$ 147,834	177,158	173,788	3,370	169,655
Fringe Benefits	50,909	56,632	56,211	421	53,941
Total Expenditures	\$ 198,743	233,790	229,999	3,791	223,596
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				(21,363)
Other Financing Sources (Uses):					
Operating Transfers In	\$				21,363
Total Other Financing Sources (Uses)	\$				21,363
Net Change in Fund Balances	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

Webb County Texas
Drug Enforcement Agency - Narcotics Task Force
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
For Year Ended September 30, 2006

Grant # Hidta Webb County					
Grant Period 10/01/06 - 09/30/07					
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Total
	Original	Final		Positive (Negative)	Prior Year As Of 9/30/06
REVENUES					
Intergovernmental	\$ 206,473	267,334	244,594	(22,740)	206,473
Grant Matching	23,543	23,543	6,614	(16,929)	9,368
Total Revenues	\$ 230,016	290,877	251,208	(39,669)	215,841
EXPENDITURES					
Current:					
Public Safety:					
Personnel	\$ 128,898	168,484	137,028	31,456	128,898
Overtime	50,273	53,442	39,123	14,319	50,109
Fringe Benefits	76,449	94,555	75,057	19,498	76,408
Total Expenditures	\$ 255,620	316,481	251,208	65,273	255,415
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	(25,604)	(25,604)		25,604	(39,574)
Other Financing Sources (Uses):					
Operating Transfers In	\$ 25,604	25,604		(25,604)	39,574
Total Other Financing Sources (Uses)	\$ 25,604	25,604		(25,604)	39,574
Net Change In Fund Balances	\$				
Fund Balances - Beginning					
Fund Balances - Ending	\$				

Webb County, Texas
Office of Justice Programs
Shooting Range Project

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

Grant # 2006-DD-BX-0520				
Grant Period 1/01/07 - 12/31/08				
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Years As Of 9/30/06
REVENUES				
Intergovernmental	\$ 49,361	49,361		
Total Revenues	\$ 49,361	49,361		
EXPENDITURES				
Current:				
Public Safety:				
Professional Services	\$ 49,361	49,361		
Total Expenditures	\$ 49,361	49,361		
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
Criminal Justice Division
Juvenile Accountability Incentive Block Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

		Grant #JB-04-J20-13831-08				Variance with Final Budget Positive (Negative)	
		Grant Period 8/01/06 - 7/31/07					
	Budgeted Amounts		Cumulative Thru 9/30/06	Actual Amounts	Total		
	Original	Final					
REVENUES							
Intergovernmental	\$	10,342	17,537	10,342	6,837	17,179	(358)
Grant Matching			59,236		58,167	58,167	(1,069)
Total Revenues	\$	10,342	76,773	10,342	65,004	75,346	(1,427)
EXPENDITURES							
Current:							
Justice System:							
Personnel	\$	10,342	76,773	10,342	65,004	75,346	1,427
Total Expenditures	\$	10,342	76,773	10,342	65,004	75,346	1,427
Excess (Deficiency) Of Revenues							
Over (Under) Expenditures	\$						
Fund Balances - Beginning							
Fund Balances - Ending	\$						

Grant #JB-04-J20-13831-09
Grant Period 8/01/07 - 7/31/08

[illegible]

Webb County, Texas
Criminal Justice Division
Victims of Crime Act (VOCA)
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2006 with Comparative Figures
for Year Ended September 30, 2005

Grant # VA-06-V30-18211-01					
Grant Period 7/1/06 - 6/30/07					
	Original and Final Budgeted Amounts	Cumulative thru 9/30/06	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 34,310	1,811	17,433	19,244	(15,066)
Grant Matching	8,578		4,811	4,811	(3,767)
Total Revenues	\$ 42,888	1,811	22,244	24,055	(18,833)
EXPENDITURES					
Current:					
Justice System:					
Salaries And Fringe Benefits	\$ 32,830	1,811	19,192	21,003	11,827
Travel	2,685		1,471	1,471	1,214
Minor Tools/Aparatus-Equipment	3,000		1,339	1,339	1,661
Operating Expenses	4,373		242	242	4,131
Total Expenditures	\$ 42,888	1,811	22,244	24,055	18,833
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

Grant # VA-06-V30-18211-02
Grant Period 7/1/07 - 6/30/08

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/07	Total Prior Year As Of 9/30/06
27,654	6,852	(20,802)	24,285	1,811
6,914	1,713	(5,201)	6,524	
34,568	8,565	(26,003)	30,809	1,811

34,568	8,565	26,003	27,757	1,811
			1,471	
			1,339	
			242	
34,568	8,565	26,003	30,809	1,811



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Webb County, Texas
Criminal Justice Department
Juvenile Drug Court Dual-Diagnosis Counselor
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

Grant # JA-06-J20-18699-01				
Grant Period 9/01/06 - 8/31/07				
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Years As Of 9/30/06
REVENUES				
Intergovernmental	\$ 40,000	40,000		
Total Revenues	\$ 40,000	40,000		
EXPENDITURES				
Current:				
Justice System:				
Professional Services	\$ 40,000	40,000		
Total Expenditures	\$ 40,000	40,000		
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
Office of the Governor - Criminal Justice Division
Operation Linebacker

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

Grant # DJ-05-A10-18157-01
Grant Period: 11/01/05 - 11/30/06

	Budgeted Amounts		Cumulative	Actual	Total
	Original	Final	Thur 9/30/2006	Amounts	
REVENUES					
Intergovernmental	\$ 367,500	367,500	288,811	69,846	358,657
Total Revenues	\$ 367,500	367,500	288,811	69,846	358,657
EXPENDITURES					
Current:					
Public Safety:					
Personnel	\$				
Overtime	144,722	142,702	142,702		142,702
Fringe Benefits	33,778	33,262	33,262		33,262
Minor Tools And Apparatus	101,000	47,515	42,163		42,163
Bullet Proof Vests	2,000	2,000			
Capital Outlay	86,000	142,021	70,684	69,846	140,530
Total Expenditures	\$ 367,500	367,500	288,811	69,846	358,657
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/06
<u>(8,843)</u>	<u>288,811</u>
<u>(8,843)</u>	<u>288,811</u>

	142,701
	33,261
5,352	42,164
2,000	
<u>1,491</u>	<u>70,685</u>
<u>8,843</u>	<u>288,811</u>

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Webb County, Texas
Criminal Justice Division
Weed & Seed Initiative Law Enforcement
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

Grant# 18367-01					
Grant Period 9/01/06 - 7/31/2007					
	Original and Final Budgeted Amounts	Actual Amounts	Total	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/06
REVENUES					
Intergovernmental	\$ 40,259	39,505	39,505	(754)	
Total Revenues	\$ 40,259	39,505	39,505	(754)	
 EXPENDITURES					
Current:					
Public System:					
Materials And Supplies	\$ 59			59	
Capital Outlay	40,200	39,505	39,505	695	
Total Expenditures	\$ 40,259	39,505	39,505	754	
 Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
 Fund Balances - Beginning					
Fund Balances - Ending			\$		

Webb County, Texas
Criminal Justice Division - South Texas Anti-Violence Project
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

Grant #DJ-05-A10-187272-01
Grant Period 4/01/06 to 11/30/2007

	Budgeted Amounts		Cumulative	Actual	Total
	Original	Final	Thru 9/30/06	Amount	
REVENUES					
Intergovernmental	\$ 1,601,799	1,598,773	490,920	978,869	1,469,789
Fines And Forfeitures		3,026		3,434	3,434
Grant Matching	201,055	201,055		113,071	113,071
Interest			2,370	7,457	9,827
Total Revenues	\$ 1,802,854	1,802,854	493,290	1,102,831	1,596,121
EXPENDITURES					
Current:					
Public Safety:					
Salaries And Fringe Benefits	\$ 898,479	952,980	297,064	646,580	943,644
Contractual	527,415	467,154	171,962	270,612	442,574
Travel	17,000	17,000	675	10,964	11,639
Operating Expenses	359,960	365,720	83,484	176,067	259,551
Total Expenditures	\$ 1,802,854	1,802,854	553,185	1,104,223	1,657,408
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	\$		(59,895)	(1,392)	(61,287)
Other Financing Sources (Uses):					
Operating Transfers In	\$		59,895	1,392	61,287
Total Other Financing Sources (Uses)	\$		59,895	1,392	61,287
Net Change in Fund Balances	\$				
Fund Balances - Beginning					
Fund Balances - Ending					\$

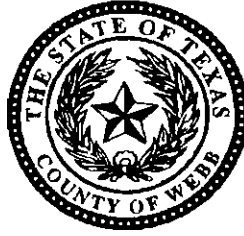
Variance with Final Budget Positive (Negative)	Total Prior Year As OF 9/30/06
(128,984)	490,920
408	
(87,984)	
9,827	2,370
(206,733)	493,290

9,336	297,064
24,580	171,962
5,361	675
106,169	83,484
145,446	553,185

(352,180)	(59,895)
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	59,895
	59,895

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Webb County, Texas
Department Of Justice - Office of Justice Programs
Operation Linebacker

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

Contract# 2006-DD-BX-0504
Grant Period 05/01/07 - 04/30/08

	Original And Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/06
REVENUES				
Intergovernmental	\$ 781,765	465,324	(316,441)	
Total Revenues	\$ 781,765	465,324	(316,441)	
EXPENDITURES				
Current:				
Public Safety:				
Overtime	\$ 12,000		12,000	
Vehicle Maintenance	127,765		127,765	
Capital Outlay	642,000	465,324	176,676	
Total Expenditures	\$ 781,765	465,324	316,441	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
Criminal Justice Division
STDC - Juvenile Accountability Incentive Block Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	2007			
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/06	Actual	Total
REVENUES				
Intergovernmental	\$ 11,356	11,158	40	11,198
Total Revenues	\$ 11,356	11,158	40	11,198
EXPENDITURES				
Current:				
Justice System:				
Training And Education	\$ 11,356	11,158	40	11,198
Total Expenditures	\$ 11,356	11,158	40	11,198
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending				\$

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/06
<u>(158)</u>	<u>11,158</u>
<u>(158)</u>	<u>11,158</u>

<u>158</u>	<u>11,158</u>
<u>158</u>	<u>11,158</u>

<u><u> </u></u>	<u><u> </u></u>
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Webb County, Texas
Criminal Justice Division - City of Laredo Financial Task Force
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

Grant # I6PSSP571					
Grant Period 1/01/06 - 12/31/06					
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/06	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 77,638	55,290	17,995	73,285	(4,353)
Grant Matching					
Total Revenues	\$ 77,638	55,290	17,995	73,285	(4,353)
EXPENDITURES					
Current:					
Public Safety:					
Salaries	\$ 59,088	41,850	13,548	55,398	3,690
Fringe Benefits	18,550	13,440	4,447	17,887	663
Total Expenditures	\$ 77,638	55,290	17,995	73,285	4,353
Excess (Deficiency) Of Revenues	\$				
Over (Under) Expenditures					
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Grant Period 1/01/07 - 12/31/07

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/07	Total Prior Year As Of 9/30/06
76,383	60,703	(15,680)	78,698	73,347
7,821		(7,821)		
84,204	60,703	(23,501)	78,698	73,347
63,409	45,873	17,536	59,421	55,492
20,795	14,830	5,965	19,277	17,855
84,204	60,703	23,501	78,698	73,347

Webb County Texas
U.S. Department of Justice - JAG Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
For Year Ended September 30, 2006

Grant # 2005-DJ-BX-0288
Grant Period 10/01/06 - 09/30/07

	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget Positive (Negative)	Prior Year As Of 9/30/06
REVENUES					
Intergovernmental	\$ 45,372	45,372	44,617	(755)	16,940
Total Revenues	\$ 45,372	45,372	44,617	(755)	16,940
EXPENDITURES					
Current:					
Public Safety:					
Personnel	\$ 32,146	32,146	32,073	73	10,732
Fringe Benefits	13,226	13,226	12,544	682	3,574
Training And Education					2,634
Minor Tools And Apparatus					
Total Expenditures	\$ 45,372	45,372	44,617	755	16,940
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

Webb County, Texas
CAA Emergency Food And Shelter
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

Grant # 843800-005					
	Budgeted Amounts		Actual	Variance with Final Budget	Total
	Original	Final	Amounts	Positive (Negative)	Prior Year As Of 9/30/06
REVENUES					
Intergovernmental	\$ 5,800	22,692	20,640	(2,052)	14,445
Grant Matching	31,000	32,795	32,795		19,974
Miscellaneous	736	85,616	59,271	(26,345)	28,538
Total Revenues	\$ 37,536	141,103	112,706	(28,397)	62,957
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	\$ 26,118	26,798	26,798		16,524
Fringe Benefits	4,882	5,997	5,997		3,450
Indigent Utilities	5,800	22,692	20,640	2,052	14,445
Other Indigent Utilities	736	87,616	61,271	26,345	28,538
Total Expenditures	\$ 37,536	143,103	114,706	28,397	62,957
Excess (Deficiency) of Revenues					
Over (Under) Expenditures		(2,000)	(2,000)		
Other Financing Sources (Uses):					
Transfer In	\$	2,000	2,000		
Total Other Financing Sources (Uses):	\$	2,000	2,000		
Net Change in Fund Balances					
Fund Balances-Beginning					
Fund Balances-Ending			\$		

Webb County, Texas
Public Transportation For Nonurbanized Areas
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

		Grant # 51722F7038				Variance with Final Budget Positive (Negative)	
		Grant Period 9/01/06 - 8/31/07					
		Budgeted Amounts		Cumulative	Actual		Total
		Original	Final	Thru 9/30/06	Amounts		
REVENUES							
Fees	\$	126,626	126,626	8,651	109,033	117,684	(8,942)
Intergovernmental		620,760	779,152	46,489	584,422	630,911	(148,241)
Grant Matching		45,000	84,960	12,211	72,749	84,960	
Miscellaneous:							
In Kind		30,000	30,000	2,500	27,500	30,000	
Total Revenues	\$	822,386	1,020,738	69,851	793,704	863,555	(157,183)
EXPENDITURES							
Current:							
Infrastructure And Environmental Services:							
Administrative	\$	132,561	134,223	11,160	122,596	133,756	467
Operating Expenses		608,320	674,264	56,191	593,596	649,787	24,477
In-Kind Services		30,000	30,000	2,500	27,500	30,000	
Capital Outlay		51,505	182,251		50,012	50,012	132,239
Total Expenditures	\$	822,386	1,020,738	69,851	793,704	863,555	157,183
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	\$						
Fund Balances-Beginning, Restated							
Reserved for Inventories							
Fund Balances-Ending							

Grant # 51722F7263

Grant Period 9/01/07 - 8/31/08

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/07	Total Prior Year As Of 9/30/06
Original	Final				
120,000	120,000	8,179	(111,821)	117,212	117,731
340,224	666,846	50,881	(615,965)	635,303	596,157
67,700	67,700		(67,700)	72,749	45,001
30,000	30,000	2,500	(27,500)	30,000	30,000
557,924	884,546	61,560	(822,986)	855,264	788,889

92,951	132,984	11,402	121,582	133,998	135,367
349,431	577,585	47,658	529,927	641,254	623,522
30,000	30,000	2,500	27,500	30,000	30,000
85,542	143,977		143,977	50,012	
557,924	884,546	61,560	822,986	855,264	788,889

				3,519	4,195
				3,519	4,195
				3,519	4,195

Webb County, Texas
VISTA Volunteer Program

Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

Grant # 03VPWTX001
Grant Period 9/30/03 - 12/31/06

	Budgeted Amounts		Cumulative	Actual	
	Original	Final	Thru 9/30/06	Amounts	Total
REVENUES					
Intergovernmental	\$ 233,872	351,276	312,625	11,126	323,751
Miscellaneous:					
In Kind	58,132	58,132	15,217		15,217
Total Revenues	\$ 292,004	409,408	327,842	11,126	338,968
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	\$ 35,000	81,439	81,439		81,439
Fringe Benefits	9,925	25,936	24,629		24,629
Travel	20,274	12,740	6,927	399	7,326
Subsistence Allowance	137,520	208,436	195,945	10,727	206,672
Stipend/End of Service Allowance	18,000	18,000	3,300		3,300
Other	13,153	4,725	385		385
In-Kind Services	58,132	58,132	15,217		15,217
Total Expenditures	\$ 292,004	409,408	327,842	11,126	338,968
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$				
Fund Balances-Beginning					
Fund Balances-Ending				\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/06
---------------------------------------------------------	--------------------------------------

(27,525)	312,625
----------	---------

<u>(42,915)</u>	<u>15,217</u>
<u>(70,440)</u>	<u>327,842</u>

	81,439
1,307	24,629
5,414	6,927
1,764	195,945
14,700	3,300
4,340	385
<u>42,915</u>	<u>15,217</u>
<u>70,440</u>	<u>327,842</u>

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Webb County, Texas
Governor's Division of Emergency Management
Homeland Security Program

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Grant # 2005-GE-T5-4025			
	Grant Period: 10/01/04 - 12/30/06			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/06
REVENUES				
Intergovernmental	\$ 29,625	28,754	(871)	
Total Revenues	\$ 29,625	28,754	(871)	
EXPENDITURES				
Current:				
General Government:				
Minor Tools And Apparatus	\$ 1,350	1,350		
Public Safety:				
Minor Tools And Apparatus	28,275	27,404	871	
Total Expenditures	\$ 29,625	28,754	871	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
Governor's Division of Emergency Management
Homeland Security Program

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

Grant # 2005-GE-T5-4025
Grant Period: 10/01/04 - 12/30/06

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/06
REVENUES				
Intergovernmental	\$ 144,309	144,292	(17)	
Total Revenues	\$ 144,309	144,292	(17)	
EXPENDITURES				
Current:				
General Government:				
Minor Tools And Apparatus	\$ 16,765	16,765		
Public Safety:				
Minor Tools And Apparatus	21,254	21,254		
Capital Outlay	106,290	106,273	17	
Total Expenditures	\$ 144,309	144,292	17	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas

Neighborhood Watch

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006**

Grant # 2005 HSGP CCP 48479

Grant Period 10/11/05 - 12/30/06

	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget Positive (Negative)	Prior Year As Of 9/30/06
REVENUES					
Intergovernmental	\$ 10,234	10,234	10,175	(59)	
Total Revenues	\$ 10,234	10,234	10,175	(59)	
EXPENDITURES					
Current:					
Public Safety:					
Travel	\$ 1,960	1,450	1,449	1	
Materials And Supplies	8,274	5,935	5,877	58	
Minor Tools And Apparatus		2,849	2,849		
Total Expenditures	\$ 10,234	10,234	10,175	59	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances-Beginning					
Fund Balances-Ending			\$		

Webb County, Texas
U.S. Treasury Department, Bureau of Alcohol, Tobacco & Firearms
Gang Resistance Education and Training Program (G.R.E.A.T)
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with comparative Figures
for Year Ended September 30, 2006

Grant # 2006JVFX0116					
Grant Period 07/01/06 - 06/30/08					
	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget	Prior Year
				Positive	As Of 9/30/06
				(Negative)	
REVENUES					
Intergovernmental	\$	250,000	250,000	61,249	(188,751)
In Kind Contribution		67,273	67,273	6,594	(60,679)
Total Revenues	\$	317,273	317,273	67,843	(249,430)
EXPENDITURES					
Current;					
Public Safety:					
Personnel	\$	125,087	125,087	6,057	119,030
Overtime					
Fringe Benefits		46,603	46,603	2,482	44,121
Administrative Travel		34,700	34,700	26,567	8,133
Training And Education					
Education And Classroom Supplies					
Materials And Supplies		29,300	26,661	11,824	14,837
Uniforms			2,639	2,639	
Minor Apparatus And Tools		14,310	14,310	11,680	2,630
Expenditures In Kind		67,273	67,273	6,594	60,679
Total Expenditures	\$	317,273	317,273	67,843	249,430
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

Webb County, Texas
Community Justice Assistance Division - Community Corrections Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

		Grant Period 9/01/06 - 8/31/07				Variance with Final Budget Positive (Negative)
Budgeted Amounts		Cumulative Thru 9/30/06	Actual Amounts	Total		
Original	Final					
REVENUES						
Payments By Program Participants	\$ 241,937	264,789	16,300	252,116	268,416	3,627
Intergovernmental	350,228	345,648	35,450	310,198	345,648	
Other Revenue		61,300	2,968	58,445	61,413	113
Total Revenues	\$ 592,165	671,737	54,718	620,759	675,477	3,740
EXPENDITURES						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 627,052	653,608	54,742	598,668	653,410	198
Travel And Furnished Transportation						
Contractual Services	7,800	5,000	60	1,500	1,560	3,440
Professional Fees	2,610	2,335		2,335	2,335	
Supplies And Operating Expenditures	53,000	26,820	(84)	26,716	26,632	188
Facilities, Utilities And Equipment	2,000					
Total Expenditures	\$ 692,462	687,763	54,718	629,219	683,937	3,826
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(100,297)	(16,026)		(8,460)	(8,460)	7,566
Other Financing Sources (Uses):						
Operating Transfers In	\$ 100,297	5,626				(5,626)
Total Other Financing Sources (Uses)	\$ 100,297	5,626				(5,626)
Net Change In Fund Balances	\$	(10,400)		(8,460)	(8,460)	1,940
Fund Balances - Beginning					8,460	
Fund Balances - Ending					\$	

Original and Final Budgeted Amounts	Grant Period 9/01/07 - 8/31/08				Total Prior Year As Of 9/30/06
	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/07		
			252,116		183,450
311,844	27,106	(284,738)	337,304		353,260
18,000	1,681	(16,319)	60,126		54,247
329,844	28,787	(301,057)	649,546		590,957
439,580	28,787	410,793	627,455		618,548
2,600		2,600	1,500		790
1,900		1,900	2,335		2,555
			26,716		23,121
444,080	28,787	415,293	658,006		645,014
(114,236)		114,236	(8,460)		(54,057)
114,236		(114,236)			62,517
114,236		(114,236)			62,517
			(8,460)		8,460
			8,460		
					8,460

Webb County, Texas
Community Justice Assistance Division - Day Reporting Center
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

		Grant Period 9/01/06 - 8/31/07			Variance with		
		Cumulative	Actual		Final Budget		
		Thru 9/30/06	Amounts	Total	Positive		
					(Negative)		
		Budgeted Amounts					
		Original	Final				
REVENUES							
Intergovernmental	\$	177,936	284,375	11,297	280,364	291,661	7,286
Total Revenues	\$	177,936	284,375	11,297	280,364	291,661	7,286
EXPENDITURES							
Current:							
Corrections And Rehabilitation:							
Salaries And Fringe Benefits	\$	149,480	169,540	11,000	157,528	168,528	1,012
Travel And Furnished Transportation		6,145	5,545		2,389	2,389	3,156
Contract Service For Offenders			500		488	488	12
Professional Fees		3,334	5,150		4,792	4,792	358
Supplies And Operating Expenditures		16,477	37,900	35	37,744	37,779	121
Facilities, Utilities And Equipment		7,900	84,150	262	82,351	82,613	1,537
Total Expenditures	\$	183,336	302,785	11,297	285,292	296,589	6,196
Excess (Deficiency) Of Revenues							
Over (Under) Expenditures		(5,400)	(18,410)		(4,928)	(4,928)	13,482
Other Financing Sources (Uses):							
Operating Transfers In	\$	5,400	11,762		1,120	1,120	(10,642)
Total Other Financing Sources (Uses)	\$	5,400	11,762		1,120	1,120	(10,642)
Net Change In Fund Balances	\$		(6,648)		(3,808)	(3,808)	2,840
Fund Balances - Beginning						4,649	
Fund Balances - Ending	\$					841	

Grant Period 9/01/07 - 8/31/08				
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/07	Total Prior Year As Of 9/30/06
175,824	10,021	(165,803)	290,385	156,597
175,824	10,021	(165,803)	290,385	156,597
160,666	11,845	148,821	169,373	141,685
			2,389	2,233
			488	
1,158		1,158	4,792	1,615
14,000	(1,824)	15,824	35,920	2,974
			82,351	3,441
175,824	10,021	165,803	295,313	151,948
			(4,928)	4,649
5,400		(5,400)	1,120	
5,400		(5,400)	1,120	
5,400		(5,400)	(3,808)	4,649
			4,649	
			841	4,649

Webb County, Texas
Community Justice Assistance Division - Basic Supervision Program
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

			Grant Period 9/01/06 - 8/31/07			Variance with Final Budget Positive (Negative)	
Budgeted Amounts		Cumulative Thru 9/30/06	Actual Amounts	Total			
Original	Final						
REVENUES							
Payments By Program Participants							
Probation Fees	\$	1,064,755	880,454	47,985	602,670	650,655	(229,799)
Intergovernmental		582,354	556,278	49,178	657,100	706,278	150,000
Interest			12,000	745	17,183	17,928	5,928
Other Revenue			4,000	95	2,987	3,082	(918)
Total Revenues	\$	<u>1,647,109</u>	<u>1,452,732</u>	<u>98,003</u>	<u>1,279,940</u>	<u>1,377,943</u>	<u>(74,789)</u>
EXPENDITURES							
Current:							
Corrections And Rehabilitation:							
Salaries And Fringe Benefits	\$	1,349,128	1,026,760	80,479	821,893	902,372	124,388
Travel And Furnished Transportation		19,500	20,500	361	12,200	12,561	7,939
Contract Service For Offenders		12,000	20,000	800	9,200	10,000	10,000
Professional Fees		68,868	68,000	5,159	50,526	55,685	12,315
Supplies And Operating Expenditures		78,036	78,536	10,259	60,243	70,502	8,034
Facilities, Utilities And Equipment		13,880	17,880	945	10,173	11,118	6,762
Total Expenditures	\$	<u>1,541,412</u>	<u>1,231,676</u>	<u>98,003</u>	<u>964,235</u>	<u>1,062,238</u>	<u>169,438</u>
Excess (Deficiency) Of Revenue							
Over (Under) Expenditures		105,697	221,056		315,705	315,705	94,649
Other Financing Sources (Uses):							
Operating Transfers Out	\$	<u>(105,697)</u>	<u>(17,938)</u>		<u>(1,211)</u>	<u>(1,211)</u>	<u>16,727</u>
Total Other Financing Sources (Uses)	\$	<u>(105,697)</u>	<u>(17,938)</u>		<u>(1,211)</u>	<u>(1,211)</u>	<u>16,727</u>
Net Change In Fund Balance	\$	<u>203,118</u>			<u>314,494</u>	<u>314,494</u>	<u>111,376</u>
Fund Balances - Beginning							
Fund Balances - Ending						<u>(203,218)</u>	
						\$ 111,276	

Original and Final Budgeted Amounts	Grant Period 9/01/07 - 8/31/08			
	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/07	Total Prior Year As Of 9/30/06
275,000	27,148	(247,852)	27,148	
849,743	72,310	(777,433)	674,980	575,187
559,297	2,955	(556,342)	660,055	542,281
12,000	2,765	(9,235)	19,948	13,545
4,000	5	(3,995)	2,992	3,939
<u>1,700,040</u>	<u>105,183</u>	<u>(1,594,857)</u>	<u>1,385,123</u>	<u>1,134,952</u>
1,329,879	91,734	1,238,145	913,627	1,180,605
40,800	2,064	38,736	14,264	16,734
16,000	600	15,400	9,800	18,000
24,600	1,045	23,555	51,571	60,879
138,160	8,878	129,282	69,121	71,470
21,200	862	20,338	11,035	3,395
<u>1,570,639</u>	<u>105,183</u>	<u>1,465,456</u>	<u>1,069,418</u>	<u>1,351,083</u>
129,401		(129,401)	315,705	(216,131)
<u>(129,401)</u>		<u>129,401</u>	<u>(1,211)</u>	<u>(62,517)</u>
<u>(129,401)</u>		<u>129,401</u>	<u>(1,211)</u>	<u>(62,517)</u>
			314,494	(278,648)
			<u>(203,218)</u>	<u>75,430</u>
			<u>111,276</u>	<u>(203,218)</u>

Webb County, Texas
Community Justice Assistance Division - Treatment Incarceration Program
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Grant Period 9/01/06 - 8/31/07					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative	Actual	Total	
	Original	Final	Thru 9/30/06	Amounts		
REVENUES						
Intergovernmental	\$ 199,500	138,629	3,577	135,052	138,629	
Total Revenues	\$ 199,500	138,629	3,577	135,052	138,629	
EXPENDITURES						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 44,568	84,249		84,249	84,249	
Travel And Furnished Transportation						
Contract Service For Offenders	153,482	143,447	3,577	139,870	143,447	
Professional Fees	1,450	1,450		1,450	1,450	
Supplies And Operating Expenditures		8,731		8,731	8,731	
Total Expenditures	\$ 199,500	237,877	3,577	234,300	237,877	
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(99,248)		(99,248)	(99,248)	
Other Financing Sources (Uses):						
Operating Transfers In	\$					
Total Other Financing Sources (Uses)	\$					
Net Change In Fund Balances	\$	(99,248)		(99,248)	(99,248)	
Fund Balances - Beginning					99,248	
Fund Balances - Ending					\$	

Original and Final Budgeted Amounts	Grant Period 9/01/07 - 8/31/08			
	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/07	Total Prior Year As Of 9/30/06
216,000	19,617	(196,383)	154,669	267,998
216,000	19,617	(196,383)	154,669	267,998
68,180	5,210	62,970	89,459	3,577
147,000	14,407	132,593	154,277	163,523
820		820	1,450	1,650
			8,731	
216,000	19,617	196,383	253,917	168,750
			(99,248)	99,248
			(99,248)	99,248
			99,248	
				99,248

Webb County, Texas
Community Justice Assistance Division - Mentally Impaired Caseload
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Grant Period 9/01/06 - 8/31/07					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative	Actual	Total	
	Original	Final	Thru 9/30/06	Amounts		
REVENUES						
Intergovernmental	\$ 60,046	53,752	4,257	49,492	53,749	(3)
Total Revenues	\$ 60,046	53,752	4,257	49,492	53,749	(3)
EXPENDITURES						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 53,305	53,413	4,257	49,119	53,376	37
Travel & Furnished Transportation	1,736	608		605	605	3
Professional Fees	2,605	375		375	375	
Supplies & Operating Expenditures	2,400	1,939		1,516	1,516	423
Facilities, Utilities And Equipment						
Total Expenditures	\$ 60,046	56,335	4,257	51,615	55,872	463
Excess (Deficiency) Of Revenue						
Over (Under) Expenditures		(2,583)		(2,123)	(2,123)	460
Other Financing Sources (Uses):						
Operating Transfers In	\$	550		90	90	(460)
Total Other Financing Sources (Uses)	\$	550		90	90	(460)
Net Change In Fund Balances	\$	(2,033)		(2,033)	(2,033)	
Fund Balances - Beginning					2,033	
Fund Balances - Ending					\$	

Original and Final Budgeted Amounts	Grant Period 9/01/07 - 8/31/08			
	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/07	Total Prior Year As Of 9/30/06
51,993	5,102	(46,891)	54,594	55,080
51,993	5,102	(46,891)	54,594	55,080
66,858	5,102	61,756	54,221	52,697
300		300	605	
			375	350
			1,516	
67,158	5,102	62,056	56,717	53,047
(15,165)		15,165	(2,123)	2,033
15,165		(15,165)	90	
15,165		(15,165)	90	
			(2,033)	2,033
			2,033	
				2,033

Webb County, Texas
Texas Juvenile Probation Commission - Border Project
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

		Grant #TJPC-B-2007-240 Grant Period 9/01/06 - 8/31/07				Variance with Final Budget Positive (Negative)	
		Budgeted Amounts		Cumulative thru 9/30/06	Actual Amounts		Total
		Original	Final				
REVENUES							
Intergovernmental	\$	26,537	26,536	3,761	22,775	26,536	
Grant Matching			21,306		21,306	21,306	
Total Revenues	\$	26,537	47,842	3,761	44,081	47,842	
EXPENDITURES							
Current:							
Justice System:							
Salaries And Fringe Benefits	\$	21,737	44,715	3,361	41,354	44,715	
Non-Residential Services							
Total Expenditures		4,800	3,127	400	2,727	3,127	
	\$	26,537	47,842	3,761	44,081	47,842	
Excess (Deficiency) Of Revenues Over (Under) Expenditures							
	\$						
Fund Balances - Beginning							
Fund Balances - Ending							

\$

Grant #TJPC-B-2008-240
Grant Period 9/01/07 - 8/31/08

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/07	Total Prior Year As Of 9/30/06
26,537	3,631	(22,906)	26,406	26,885
20,000		(20,000)	21,306	
46,537	3,631	(42,906)	47,712	26,885
41,737	3,231	38,506	44,585	22,085
4,800	400	4,400	3,127	4,800
46,537	3,631	42,906	47,712	26,885

Webb County, Texas
Texas Juvenile Probation Commission - Community Corrections
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

Grant #TJPC-Y-2007-240

Grant Period 9/01/06 - 8/31/07

	Budgeted Amounts		Cumulative thru 9/30/06	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
	Original	Final				
REVENUES						
Intergovernmental	\$ 335,158	335,158	22,005	312,882	334,887	(271)
Total Revenues	\$ 335,158	335,158	22,005	312,882	334,887	(271)
EXPENDITURES						
Current:						
Justice System:						
Salaries And Fringe Benefits	\$ 312,516	291,418	22,005	269,412	291,417	1
Travel		4,681		4,680	4,680	1
Operating Expenses		12,772		12,753	12,753	19
Non-residential Services	7,500	13,200		13,200	13,200	
Residentital Services	15,142	13,087		12,837	12,837	250
Total Expenditures	\$ 335,158	335,158	22,005	312,882	334,887	271
Excess (Deficiency) Of Revenue Over (Under) Expenditures						
	\$					
Fund Balances - Beginning						
Fund Balances - Ending					\$	

Grant Period 9/01/07 - 8/31/08

543,639	21,139	(522,500)	334,021	331,995
<u>543,639</u>	<u>21,139</u>	<u>(522,500)</u>	<u>334,021</u>	<u>331,995</u>
393,519	18,324	375,195	287,736	272,118
			4,680	8,750
40,988	175	40,813	12,928	38,704
19,352		19,352	13,200	12,423
89,780	2,640	87,140	15,477	
<u>543,639</u>	<u>21,139</u>	<u>522,500</u>	<u>334,021</u>	<u>331,995</u>

Webb County, Texas
Texas Juvenile Probation Commission - Progressive Sanctions ISJPO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

		Grant #TJPC-O-2007-240 Grant Period 9/01/06 - 8/31/07				Variance with Final Budget Positive (Negative)	
		Budgeted Amounts		Cumulative thru 9/30/06	Actual Amounts		Total
		Original	Final				
REVENUES							
Intergovernmental	\$	27,240	27,240	3,679	23,561	27,240	
Grant Matching		17,500	20,287		20,287	20,287	
Total Revenues	\$	44,740	47,527	3,679	43,848	47,527	
EXPENDITURES							
Current:							
Justice System:							
Salaries And Fringe Benefits	\$	44,740	47,527	3,679	43,848	47,527	
Total Expenditures	\$	44,740	47,527	3,679	43,848	47,527	
Excess (Deficiency) Of Revenue							
Over (Under) Expenditures	\$						
Fund Balances - Beginning							
Fund Balances - Ending	\$						

Grant #TJPC-O-2008-240
Grant Period 9/01/07 - 8/31/08

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/07	Total Prior Year As Of 9/30/06
27,240	3,450	(23,790)	27,011	27,590
17,500		(17,500)	20,287	15,413
44,740	3,450	(41,290)	47,298	43,003
44,740	3,450	41,290	47,298	43,003
44,740	3,450	41,290	47,298	43,003

Webb County, Texas
Texas Juvenile Probation Commission - Salary Adjustment Juvenile Officers
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

Grant #TJPC-Z-2007-240					Variance with Final Budget Positive (Negative)
Grant Period 9/01/06 - 8/31/07					
Original and Final Budgeted Amounts	Cumulative thru 9/30/06	Actual Amounts	Total		
REVENUES					
Intergovernmental	\$ 111,150	7,641	100,486	108,127	(3,023)
Total Revenues	\$ 111,150	7,641	100,486	108,127	(3,023)
EXPENDITURES					
Current:					
Justice System:					
Salaries And Fringe Benefits	\$ 111,150	7,641	100,486	108,127	3,023
Total Expenditures	\$ 111,150	7,641	100,486	108,127	3,023
Excess (Deficiency) Of Revenues Over (Under) Expenditures					
	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Grant Period 9/01/07 - 8/31/08

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/07	Total Prior Year As Of 09/30/06
111,150	6,093	(105,057)	106,579	98,723
111,150	6,093	(105,057)	106,579	98,723
111,150	6,093	105,057	106,579	98,723
111,150	6,093	105,057	106,579	98,723

Webb County, Texas
Texas Juvenile Probation Commission - State Aid
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

		Grant #TJPC-A-2007-240				Variance with Final Budget Positive (Negative)	
		Grant Period 9/01/06 - 8/31/07					
		Budgeted Amounts		Cumulative thru 9/30/06	Actual Amounts		Total
		Original	Final				
REVENUES							
Intergovernmental	\$	177,320	190,356	9,070	180,874	189,944	(412)
Total Revenues	\$	177,320	190,356	9,070	180,874	189,944	(412)
EXPENDITURES							
Current:							
Justice System:							
Salaries And Fringe Benefits	\$	60,548	81,794	2,043	79,722	81,765	29
Travel		26,000	24,436	500	23,758	24,258	178
Operating Expenses		2,572	2,972	581	2,387	2,968	4
Non-residential Services		13,200	13,200		13,000	13,000	200
Residential Services		75,000	67,954	5,946	62,007	67,953	1
Total Expenditures	\$	177,320	190,356	9,070	180,874	189,944	412
Excess (Deficiency) Of Revenue							
Over (Under) Expenditures	\$						
Fund Balances - Beginning							
Fund Balances - Ending	\$						

Grant #TJPC-A-2008-240
Grant Period 9/01/07 - 8/31/08

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/07	Total Prior Year As Of 9/30/06
<u>190,356</u>	<u>9,721</u>	<u>(180,635)</u>	<u>190,595</u>	<u>175,515</u>
<u>190,356</u>	<u>9,721</u>	<u>(180,635)</u>	<u>190,595</u>	<u>175,515</u>
145,984	5,782	140,202	85,504	41,108
25,500	1,739	23,761	25,497	39,671
			2,387	19,967
13,200	2,200	11,000	15,200	10,000
<u>5,672</u>	<u></u>	<u>5,672</u>	<u>62,007</u>	<u>64,769</u>
<u>190,356</u>	<u>9,721</u>	<u>180,635</u>	<u>190,595</u>	<u>175,515</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
			<u> </u>	<u> </u>
			<u> </u>	<u> </u>

Webb County, Texas
Texas Juvenile Probation Commission - Progressive Sanctions JPO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

Grant #TJPC-F-2007-240					
Grant Period 9/01/06 - 8/31/07					
	Original and Final Budgeted Amounts	Cumulative thru 9/30/06	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 232,566	26,706	203,104	229,810	(2,756)
Grant Matching	201,500		198,090	198,090	(3,410)
Total Revenues	\$ 434,066	26,706	401,194	427,900	(6,166)
EXPENDITURES					
Current:					
Justice System:					
Salaries And Fringe Benefits	\$ 434,066	26,706	398,645	425,351	8,715
Total Expenditures	\$ 434,066	26,706	398,645	425,351	8,715
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$		2,549	2,549	2,549
Fund Balances - Beginning				(2,549)	
Fund Balances - Ending				\$	

Grant #TJPC-F-2008-240
Grant Period 9/01/07 - 8/31/08

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/07	Total Prior Year As Of 9/30/06
232,566	33,046	(199,520)	236,150	228,779
200,000		(200,000)	198,090	177,513
432,566	33,046	(399,520)	434,240	406,292
432,566	33,046	399,520	431,691	406,292
432,566	33,046	399,520	431,691	406,292
			2,549	
			(2,549)	

Webb County, Texas
Texas Juvenile Probation Commission - Progressive
Sanctions Level 1-2-3
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

		Project #TJPC-G-2007-240 Grant Period 9/01/06 - 8/31/07				Variance with Final Budget Positive Positive (Negative)	
		Budgeted Amounts		Cumulative thru 9/30/06	Actual Amounts		Total
		Original	Final				
REVENUES							
Intergovernmental	\$	46,339	46,339	2,133	36,851	38,984	(7,355)
Total Revenues	\$	46,339	46,339	2,133	36,851	38,984	(7,355)
EXPENDITURES							
Current:							
Justice System:							
Salaries And Fringe Benefits	\$	34,233	24,119	1,735	21,867	23,602	517
Non-residential		12,106	22,220	398	14,984	15,382	6,838
Total Expenditures	\$	46,339	46,339	2,133	36,851	38,984	7,355
Excess (Deficiency) Of Revenues							
Over (Under) Expenditures	\$						
Fund Balances - Beginning							
Fund Balances - Ending	\$						

Project #TJPC-G-2008-240
Grant Period 9/01/07 - 8/31/08

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/07	Total Prior Year As Of 9/30/06
46,339		(46,339)	36,851	35,057
46,339		(46,339)	36,851	35,057
46,339		46,339	21,867	16,401
			14,984	18,656
46,339		46,339	36,851	35,057

Webb County, Texas
U. S. Department Of Justice
Justice Benefits, Inc.

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

		Grant #TJPC-E-07-240 Grant Period 9/01/06 - 8/31/07				Variance with Final Budget Positive (Negative)	
		Budgeted Amounts		Cumulative thru 9/30/06	Actual		
		Original	Final		Amounts		Total
REVENUES							
Intergovernmental	\$				275,963	275,963	275,963
Miscellaneous					11,693	11,693	11,693
Interest Income				3,514	40,124	43,638	43,638
Total Revenues	\$			3,514	327,780	331,294	331,294
EXPENDITURES							
Current:							
Justice System:							
Salaries And Fringe Benefits	\$	253,054	210,006	11,231	185,185	196,416	13,590
Travel		22,800	25,250		24,500	24,500	750
Operating Expenses		2,000	42,598		31,711	31,711	10,887
Professional Services		7,000	48,394		41,394	41,394	7,000
Total Expenditures	\$	284,854	326,248	11,231	282,790	294,021	32,227
Excess (Deficiency) Of Revenues							
Over (Under) Expenditures	\$	(284,854)	(326,248)	(7,717)	44,990	37,273	299,067
Fund Balances - Beginning						795,466	
Fund Balances - Ending						\$ 832,739	

Grant #TJPC-E-08-240
Grant Period 9/01/07 - 8/31/08

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/07	Total Prior Year As Of 9/30/06
			275,963	290,722
			11,693	
	3,544	3,544	43,668	31,911
	3,544	3,544	331,324	322,633
319,057	17,899	301,158	203,084	118,306
5,000	176	4,824	24,676	2,700
			31,711	619
			41,394	63,161
324,057	18,074	305,983	300,865	184,786
(324,057)	(14,530)	309,527	30,459	137,847
			787,749	649,901
			818,208	787,748

Webb County, Texas
Texas Juvenile Probation Commission - Juvenile Justice Alternative Education Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

		Grant #TJPC-P-2007-240 Grant Period 9/01/06 - 8/31/07				Variance with Final Budget Positive (Negative)	
		Budgeted Amounts		Cumulative thru 9/30/06	Actual Amounts		Total
		Original	Final				
REVENUES							
Intergovernmental	\$	368,000	331,885	43,483	266,857	310,340	(21,545)
Charges And Fees		295,000	324,618	26,845	297,773	324,618	
Other Revenue			26,000		1,214,775	1,214,775	
Interest		11,000	17,497	796	19,918	20,714	3,217
Total Revenues	\$	674,000	700,000	71,124	1,799,323	1,870,447	(18,328)
EXPENDITURES							
Current:							
Justice System:							
Salaries And Fringe Benefits	\$	605,820	602,802	40,506	542,978	583,484	19,318
Operating Expenses		240,950	294,844	8,411	155,379	163,790	131,054
Capital Outlay		100	100				100
Total Expenditures	\$	846,870	897,746	48,917	698,357	747,274	150,471
Excess (Deficiency) Of Revenues							
Over (Under) Expenditures		(172,870)	(197,746)	22,207	1,100,966	1,123,173	(84,031)
Other Financing Sources (Uses):							
Operating Transfer Out	\$		750,000		(750,000)	(750,000)	
Total Other Financing Sources (Uses)	\$		750,000		(750,000)	(750,000)	
Net Change In Fund Balances	\$	(172,870)	552,254	22,207	350,966	373,173	(84,031)
Fund Balances - Beginning						201,653	
Fund Balances - Ending						\$ 574,826	

Grant #TJPC-P-2008-240
Grant Period 9/01/07 - 8/31/08

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/07	Total Prior Year As Of 09/30/06
322,584	43,529	(279,055)	310,386	363,971
645,166	64,701	(580,465)	362,474	283,023
			1,214,775	
	2,907	2,907	22,825	9,903
967,750	111,137	(856,613)	1,910,460	656,897
1,196,945	81,677	1,115,268	624,655	638,317
157,600	10,042	147,558	165,421	90,610
1,354,545	91,719	1,262,826	790,076	728,927
(386,795)	19,418	406,213	1,120,384	(72,030)
			(750,000)	
			(750,000)	
(386,795)	19,418	406,213	370,384	(72,030)
			223,861	295,891
			594,245	223,861

Webb County, Texas
Criminal Justice Division - City Of Laredo Auto Theft Task Force
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

		Grant # SAT-TI01-10057-07				Variance with Final Budget Positive (Negative)	
		Grant Period 9/01/06 - 8/31/07					
		Budgeted Amounts		Cumulative	Actual		Total
		Original	Final	As Of 9/30/06	Amount		
REVENUES							
Intergovernmental	\$	39,915	39,628	2,930	36,485	39,415	(213)
Grant Matching		32,924	37,165	2,743	34,391	37,134	(31)
Total Revenues	\$	72,839	76,793	5,673	70,876	76,549	(244)
EXPENDITURES							
Current:							
Public Safety:							
Salaries	\$	54,630	57,923	4,314	53,608	57,922	1
Fringe Benefits		18,209	18,870	1,359	17,268	18,627	243
Total Expenditures	\$	72,839	76,793	5,673	70,876	76,549	244
Excess (Deficiency) Of Revenue							
Over (Under) Expenditures	\$						
Fund Balances - Beginning							
Fund Balances - Ending	\$						

Grant # SAT-T101-10057-08
Grant Period 9/01/07 - 8/31/08

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/07	Total Prior Year As Of 9/30/06
33,559	2,749	(30,810)	39,234	38,044
35,000	3,202	(31,798)	37,593	31,756
68,559	5,951	(62,608)	76,827	69,800

49,665	4,467	45,198	58,075	52,721
18,894	1,484	17,410	18,752	17,079
68,559	5,951	62,608	76,827	69,800

Webb County, Texas
Texas Parks & Wildlife
Community Outdoor Outreach Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

Grant #52-000365.1

Grant Period 8/15/05-8/14/06 Ext. 5/15/07

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/06	Actual Amounts	Total
REVENUES				
Intergovernmental	\$ 30,000	14,705	14,855	29,560
In-Kind Contribution	10,000	2,566	2,925	5,491
Total Revenues	<u>\$ 40,000</u>	<u>17,271</u>	<u>17,780</u>	<u>35,051</u>
EXPENDITURES				
Current:				
Community And Economic Development:				
Children's Field Trips	\$ 30,000	14,705	14,855	29,560
In-Kind Expenditures	10,000	2,566	2,925	5,491
Total Expenditures	<u>\$ 40,000</u>	<u>17,271</u>	<u>17,780</u>	<u>35,051</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	
Fund Balances - Beginning				<u></u>
Fund Balances - Ending			\$	<u></u>

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/06
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(440)	14,705
(4,509)	2,566
(4,949)	17,271

440	14,705
4,509	2,566
4,949	17,271

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**Webb County, Texas
Texas Department of Wildlife
Outdoor Youth Posse CO-OP**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006**

Project #52-000390

Grant Period 4/15/06 - 7/15/07 Ext 7/15/08

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/06	Actual Amount	Total
REVENUES				
Intergovernmental	\$ 30,000	12,330	14,250	26,580
In-Kind Contribution	10,000			
Total Revenues	\$ 40,000	12,330	14,250	26,580
EXPENDITURES				
Current:				
Community And Economic Development:				
Children's Field Trips	\$ 30,000	12,330	14,250	26,580
In-Kind Expenditures	10,000			
Total Expenditures	\$ 40,000	12,330	14,250	26,580
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending			\$	

Variance with Final Budget	Total
Positive	Prior Years
(Negative)	As Of 9/30/06

(15,750)	12,330
(10,000)	
(25,750)	12,330

15,750	12,330
10,000	
25,750	12,330

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Webb County, Texas
State Comptroller
Senate Bill 55 Statewide Tobacco Education and Prevention
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

		Grant # Step - SB 55 75th Legislature Grant Period 09/01/06 - 08/31/2007			Variance with Final Budget Positive (Negative)	
		Original and Final Budgeted Amounts	Cumulative Thru 9/30/06	Actual Amounts	Total	
REVENUES						
Intergovernmental	\$	9,000		6,831	6,831	(2,169)
Total Revenues	\$	9,000		6,831	6,831	(2,169)
EXPENDITURES						
Current:						
Public Safety:						
Overtime	\$	5,401		4,289	4,289	1,112
Training And Education		2,124		1,624	1,624	500
Materials And Supplies						
Sting Operations		1,475		918	918	557
Total Expenditures	\$	9,000		6,831	6,831	2,169
Excess (Deficiency) Of Revenue Over (Under) Expenditures						
Fund Balances - Beginning						
Fund Balances - Ending						\$

Grant Period 09/01/07 - 08/31/08

<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>	<u>Total Actual Amounts As Of 9/30/07</u>	<u>Total Prior Year As Of 9/30/06</u>
5,612		(5,612)	6,831	7,222
5,612		(5,612)	6,831	7,222
4,219		4,219	4,289	5,755
1,393		1,393	1,624	917
				135
			918	415
5,612		5,612	6,831	7,222



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Webb County, Texas
Regional Solid Waste Management Implementation
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

Grant # 07-019-G01

Grant Period: 2/01/2007 - 8/31/2007

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/06
REVENUES				
Intergovernmental	\$ 15,357	15,332	(25)	
Total Revenues	\$ 15,357	15,332	(25)	
EXPENDITURES				
Current:				
General Government:				
Salaries And Fringe Benefits	\$ 10,628	10,603	25	
Operating Expenses	4,729	4,729		
Total Expenditures	\$ 15,357	15,332	25	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
The Office of the Attorney General - Contract #00-03847.A2
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

Grant #00-03847.A2
Grant Period 9/01/99 - 8/31/03

	Original And Final Budgeted Amounts	Cumulative Thru 9/30/06	Actual Amounts	Total
REVENUES				
Intergovernmental	\$ 133,611	146,339	687	147,026
Total Revenues	\$ 133,611	146,339	687	147,026
EXPENDITURES				
Current:				
Justice System:				
Salaries/Fringe Benefits	\$ 127,820	94,726		94,726
Materials And Supplies	3,791	3,791		3,791
Repairs, Maintenance & Equipment	2,000	2,000		2,000
Total Expenditures	\$ 133,611	100,517		100,517
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$	45,822	687	46,509
Fund Balances - Beginning			65,132	
Fund Balances - Ending			\$ 65,819	

Variance With Final Budget Positive (Negative)	Total Prior Year As of 9/30/06
<u>13,415</u>	<u>3,842</u>
<u>13,415</u>	<u>3,842</u>

33,094

<u>33,094</u>	<u></u>
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<u>46,509</u>	3,842
	<u>61,290</u>
	<u>65,132</u>

Webb County, Texas
Office of the Attorney General - Other Victim Assistance Grant
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

		Webb County Sheriff's OVAG #06-02908.A Grant Period 9/01/06 - 8/31/07				Variance with Final Budget Positive (Negative)		
		Budgeted Amounts		Cumulative Thru 9/30/06	Actual Amounts		Total	
		Original	Final					
REVENUES								
Intergovernmental	\$	50,000	50,000	5,233	37,167	42,400	(7,600)	
Total Revenues	\$	50,000	50,000	5,233	37,167	42,400	(7,600)	
EXPENDITURES								
Current:								
Justice System:								
Salary and Fringe Benefits	\$	47,900	47,900	5,233	37,167	42,400	5,500	
Travel		2,100	2,100				2,100	
Total Expenditures	\$	50,000	50,000	5,233	37,167	42,400	7,600	
Excess (Deficiency) Of Revenue Over (Under) Expenditures							\$	
Fund Balances - Beginning								
Fund Balances - Ending							\$	

Webb County Sheriff's OVAG #08-02512
Grant Period 9/01/07 - 8/31/08

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/07	Total Prior Year As Of 9/30/06
48,880	4,829	(44,051)	41,996	47,615
48,880	4,829	(44,051)	41,996	47,615

44,234	4,829	39,405	41,996	47,615
4,646		4,646		
48,880	4,829	44,051	41,996	47,615

Webb County, Texas
Attorney General Of Texas
Other Victim Assistance Grant

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Original and Final Budgeted Amounts	Grant # 06-03032 Grant Period 09/01/06 - 08/31/07		Variance with Final Budget Positive (Negative)
		Cumulative Thru 9/30/06	Actual Amounts	
REVENUES				
Intergovernmental	\$ 39,000	2,899	31,641	(4,460)
Total Revenues	\$ 39,000	2,899	31,641	(4,460)
EXPENDITURES				
Current:				
Justice System:				
Personnel	\$ 27,000	2,172	23,234	1,594
Fringe Benefits	9,990	727	8,407	856
Travel	2,010			2,010
Training And Education				
Supplies And Direct Operating Expenses				
Total Expenditures	\$ 39,000	2,899	31,641	4,460
Excess (Deficiency) Of Revenue				
Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending			\$	

Grant # 0802520
Grant Period 09/01/07 - 09/31/08

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/07	Total Prior Year As Of 9/30/06
<u>50,000</u>	<u>3,802</u>	<u>(46,198)</u>	<u>35,443</u>	<u>36,648</u>
<u>50,000</u>	<u>3,802</u>	<u>(46,198)</u>	<u>35,443</u>	<u>36,648</u>
35,444	3,208	32,236	26,442	26,597
13,100	594	12,506	9,001	8,547
1,456		1,456		1,504
<u>50,000</u>	<u>3,802</u>	<u>46,198</u>	<u>35,443</u>	<u>36,648</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
			<u> </u>	<u> </u>
			<u> </u>	<u> </u>

Webb County, Texas
Office of the Attorney General
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Texas VINE #06-03952			
	09/01/05-08/31/06			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/06
REVENUES				
Intergovernmental	\$ 21,567	21,567		
Total Revenues	\$ 21,567	21,567		
EXPENDITURES				
Current:				
Public Safety:				
Equipment Maintenance	\$ 21,567	21,567		
Total Expenditures	\$ 21,567	21,567		
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances-Beginning				
Fund Balances-Ending		\$		

Webb County, Texas
Office of the Attorney General
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Texas VINE #07-02086 09/01/06-08/31/07			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/06
REVENUES				
Intergovernmental	\$ 30,108	30,108		
Total Revenues	\$ 30,108	30,108		
EXPENDITURES				
Current:				
Public Safety:				
Equipment Maintenance	\$ 30,108	30,108		
Total Expenditures	\$ 30,108	30,108		
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances-Beginning				
Fund Balances-Ending		\$		

Webb County, Texas
Office of the Attorney General
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Texas VINE #08-01076			
	09/01/07-08/31/08			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/06
REVENUES				
Intergovernmental	\$ 30,108	2,509	(27,599)	
Total Revenues	\$ 30,108	2,509	(27,599)	
EXPENDITURES				
Current:				
Public Safety:				
Equipment Maintenance	\$ 30,108	2,509	27,599	
Total Expenditures	\$ 30,108	2,509	27,599	
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	\$			
Fund Balances-Beginning				
Fund Balances-Ending		\$		

Webb County, Texas
Governor's Division of Emergency Management
Border Security Enhancement Operations Project-Operation Border Star
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

Grant # BSOC-OP-BS-005
Grant Period: 09/12/07 - 12/02/07

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/06
REVENUES				
Intergovernmental	\$ 427,216	31,724	(395,492)	
Total Revenues	\$ 427,216	31,724	(395,492)	
EXPENDITURES				
Current:				
Public Safety				
Overtime	\$ 427,216	31,724	395,492	
Total Expenditures	\$ 427,216	31,724	395,492	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
Criminal Justice Division - Operation Linebacker
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

Contract# 8260(07) State Grant
Grant Period 05/01/07 - 04/30/08

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/06
	Original	Final	Amounts		
REVENUES					
Intergovernmental	\$ 518,235	518,235	479,488	(38,747)	
Total Revenues	\$ 518,235	518,235	479,488	(38,747)	
EXPENDITURES					
Current:					
Public Safety:					
Overtime	\$ 50,719	50,719	47,933	2,786	
Temporary Part Timer	15,514	15,514	7,352	8,162	
Fringe Benefits	44,077	44,077	17,408	26,669	
Minor Tools And Apparatus	353,027	373,831	372,701	1,130	
Capital Outlay	54,898	34,094	34,094		
Total Expenditures	\$ 518,235	518,235	479,488	38,747	
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

GOVERNMENTAL FUNDS
Non-Major Capital Projects Funds

WEBB COUTNY FUNDS

NON MAJOR FUNDS

INTEREST INCOME, SERIES 2000

Funds are being generated through interest income from Certificates of Obligation Series 2000.

CAPITAL OUTLAY, SERIES 2000

This fund is used to account for the fleet, capital improvements, major equipment to the General Fund and Road & Bridge Fund departments.

LAW ENFORCEMENT, SERIES 2000

This fund accounts for the acquisition and renovation of the Law Enforcement Administrator Building.

INTEREST INCOME, SERIES 2001

Funds are being generated through interest income from Certificates of Obligation, Series 2001.

LIBRARY CONSTRUCTION FUND

This project was established for the construction of El Cenizo Public Library Building.

COUNTY MORGUE, SERIES 2001

This fund will provide for the acquisition of land and construction of a new Webb County morgue.

VILLA ANTIGUA CULTURAL CENTER, SERIES 2001

This fund will be used to preserve and enhance Laredo Webb County's historical heritage and promote tourism and downtown development through the creation of a Cultural Center.

PARK DEVELOPMENT, SERIES 2001

This fund is to initiate the development, expansion, and / or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

WEBB COUNTY FUNDS - continued

CONSTRUCTION IN PROGRESS, SERIES 2001

With the phenomenal growth of Webb County, especially in the southern part where the growth has more than doubled, it is essential to add, rehabilitate, or construct new Justice of the Peace and other related Law Enforcement Office space to keep up with the growing demand.

CAPITAL OUTLAY, SERIES 2001

This fund is to purchase vehicles, road and bridge heavy equipment as well as computers and related accessories. This will assist Webb County in keeping pace with the growth factor but still ranks among the highest in America.

INTEREST INCOME, SERIES 2002

Funds are being generated through interest income from Certificates of Obligation, Series 2002.

JUVENILE YOUTH VILLAGE, SERIES 2002

Is a major fund for land acquisition and the construction of a juvenile facility to be used for detention and probation purposes and benefit of the troubled youth of our community.

MANAGEMENT RECORDS STORAGE WAREHOUSE, SERIES 2002

This fund is to increase the current storage capacity by approximately 10,000 square feet and for the installation of a heating and cooling system to the assisting warehouse. This will allow Webb County to meet all require state mandates for storage and disposal of records.

JUSTICE CENTER FIRE PROTECTION MOISTURE CONTROL, SERIES 2002

This fund is to install a new fire protection system, as well as the installation of moisture censoring devices with the capability of operating water valves and sending emergency calls to designated individuals.

PEÑITAS WEST COMMUNITY CENTER, SERIES 2002

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs of the people that live in the colonias, particularly the senior citizens. The building will have a total usable space of 3,570 square feet and is partially funded by a grant from the Office of Rural Community Affairs (ORCA).

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

WEBB COUNTY FUNDS – continued

CAPITAL OUTLAY, SERIES 2002

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs for the people that live in the colonias, particularly the senior citizens. The building will have a total of usable space of 2,100 square feet and is partially funded by a grant from the Office of Rural Community Affairs (ORCA).

CUATRO VIENTOS ROAD LOOP/B5, SERIES 2002

The funds for this project will be used for additional environmental and design work. This project will extend the existing Inner Loop from Hwy 359 Mangana Hein Road to the propose Hwy 83 in South Laredo and to the proposed International Bridge No. 5. This will allow the vast amount of traffic from the South to circumvent the interior of the City of Laredo, decreasing traffic congestion.

PARK DEVELOPMENT, SERIES 2002

This fund is to initiate the development, expansion and/or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

CAPTIAL OUTLAY, SERIES 2002

This fund is for the purchase of vehicles, road and bridge heavy equipment as well as computers and related accessories. Capital outlay funds will assist Webb County in keeping pace with the growth factor that still ranks among the highest in the Country.

INTEREST INCOME, SERIES 2003

Funds are being generated through interest income from Certificates of Obligation, Series 2003.

PARK DEVELOPMENT, SERIES 2003

This fund is to initiate the development, expansion and/or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

TEXMEX PURCHASE, SERIES 2003

The County has contracted to purchase the land and building (17,630st) located at 1200 Washington Street in Laredo, Texas. The property is referred to as the Tex-Mex Building because the seller is the Texas-Mexican Railway Company. The County plans to use the office space to house County departments and also contemplates building a Multi-Level Parking Facility to meet growing parking demands.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

WEBB COUTNY FUNDS - continued

CAPITAL OUTLAY, SERIES 2003

Growth and the need for additional services require the purchase of vehicles, road and bridge heavy equipment as well as computers and related accessories. This will assist Webb County in keeping pace with the growth factor that still ranks among the highest in Country.

ROAD AND BRIDGE IMPROVEMENTS, SERIES 2003

Funds will be accounted for paving, reconstruction and or resurfacing two Webb County roads: Espejo-Molina Road and Del Mar Boulevard; and construction and installation of 6 inch flexible base and a chemical that will provide dust control on eight county roads: Mangana Hein Road, Jennings Road, Thiesel Road, Wormser Road, Eagle Pass Road, J.C. Perez Road, El Pico Road, and Lincoln-Nicholson Road.

RAIN ENHANCEMENT PROGRAM, SERIES 2003

The program consists of constructing “ionization towers” and monitoring stations at strategically located areas that will cause the moisture molecules in the atmosphere to attract to each other, thereby causing rain.

R.O.W. ACQUISITION, SERIES 2003

Webb County has applied with the Texas Water Development Board Economic Development Areas Program (TWDB-EDAP) for funding to provide water and wastewater services to the “Colonias”. In order to proceed with the projects to provide water and wastewater, the county must acquire the adequate Right-of-Way from approximately 150 parcels of land in the next fifteen (15) months for the installation of water and sewer lines and the construction of county roads.

CASA BLANCA GOLF COURSE IMPROVEMENTS, SERIES 2003

The funds will be used for upgrades and improvements to the sprinkler system, fairways, greens, and cart paths.

SHILOH COMMUNITY CENTER, SERIES 2003

This building will be used for the development of recreational facilities through interlocal agreements with Laredo Independent School District, United Independent School District and the City of Laredo.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

WEBB COUTNY FUNDS - continued

INTEREST INCOME, SERIES 2006

Funds are being generated through interest income from Certificates of Obligation, Series 2006.

R.O.W. ACQUISTION IN COLONIAS, SERIES 2006

Webb County has applied with the Texas Water Development Board Economic Development Areas Program (TWDB-EDAP) for funding to provide water and wastewater services to “colonias”. The County has been successful in receiving approximately \$50,000,000 in grants for that specific purpose. In order to proceed with the projects to provide water and wastewater, the County must acquire the adequate Right-Of-Way from approximately 150 parcels of land in the next fifteen (15) months for the installation of water and sewer lines and the construction of County roads. The County will also use the funds for drainage studies.

FIRE PROTECTION EQUIPMENT, SERIES 2006

The proposed two tanker trucks will be used to fight brush fires in Webb County outside the City of Laredo’s city limits. The equipment will be under the control of the City of Laredo’s Fire Department to combat fires in Webb County as stipulated in the Interlocal Agreement between the city and the county.

INTERNATIONAL RAILROAD BRIDGE, SERIES 2006

Webb County is in the process of preparing the Preliminary Engineering and the Environmental Study for an International Railroad Bridge in the Laredo Colombia area that will meet State and Federal “Rules and Regulations”. This is the “first formal step” of the International Bridge Application.

INTERNATIONAL BRIDGE, SERIES 2006

Webb County has completed and submitted the Preliminary Engineering and the Environmental Study to the Texas Department of Transportation (TXDOT) as per their “Rules and Regulations” and has received approval of its application. The County has also submitted the Presidential Permit Application to the Federal Government for their approval. Funds are being used for obtaining the approval of the Presidential Permit from the Federal Government.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

WEBB COUTNY FUNDS – continued

CUATRO VIENTOS ROAD, SERIES 2006

Webb County and the City of Laredo have jointly invested \$1,500,000 to complete the environmental and the preliminary engineering for the Cuatro Vientos Road. Funds are being used for the legal work involved in acquiring the right-of-way and the relocation of utilities.

CASA BLANCA DAM, SERIES 2006

The Webb County Casa Blanca Lake dam requires engineering design and repairs mandated by the Texas Commission of Environmental Quality. The dam provides recreation facilities for Webb County residents, as well as storage for 20,000 acre-foot of water which serves as an emergency supply for Webb County. The park is leased to the State of Texas Parks and Wildlife Department.

SECONDARY WATER SOURCE AQUIFER, SERIES 2006

In conjunction with the Texas Water Development Board's Region "M" Water Plan. Webb County has taken the initiative to explore the secondary water source for the county. The project consists of drilling a water well, testing for quality and quantity and the recharge rate of the Carrizo Wilcox Aquifer. This will augment our future water supply, since currently the Rio Grande River is our only source of water.

COUNTY MORGUE, SERIES 2006

These funds will be used to complement the funding from Bond Series 2001 for the construction of a county morgue. The morgue will have 4,000 square feet, four offices and two freezers (each having a capacity for six bodies).

VETERANS COALITION, SERIES 2006

Webb County plans to purchase the land and building owned by a group known as the Veterans Coalition to convert it into a Veterans Museum. The museum will serve to recognize Veterans and the purchase is consistent with the County's objective to preserve historical buildings. The County Veterans Service Officer will be housed in the museum.

COURTHOUSE ANNEX, SERIES 2006

This project is for the initial Architectural, Engineering and Environmental studies required for the reconstruction and preservation of a historical building owned by Webb County.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

WEBB COUTNY FUNDS – continued

CAPITAL OUTLAY, SERIES 2006

Growth and the need for additional services require the purchase of vehicles as well as computers and related accessories for all County Departments. This will assist Webb County in keeping pace with the growth factor that still ranks among the highest in Country.

PARK DEVELOPMENT, SERIES 2006

This fund is to initiate the development of facilities including county parks, community centers plus land acquisition and the construction and or rehabilitation of parks, community centers and other buildings in Webb County, either constructed independently or through interlocal agreements with other public and or private entities.

COMMUNICATION TOWER, SERIES 2006

Webb County plans to improve its ability to react and respond to emergency situations by purchasing communication equipment that will be compatible with the State Emergency Plan.

VILLA ANTIGUA PHASE III, SERIES 2006

The purpose of the project is to preserve the historic buildings on Zaragosa Street and promote cultural activities. The expansion of the historic district next to San Agustin Plaza will provide an added destination for historic and cultural tourists. The proposed Villa Antigua Border Heritage Museum Center combined with other historic venues in downtown Laredo and Nuevo Laredo is designed to provide a historical experience to our tourists.

ROAD AND BRIDGE CAPITAL OUTLAY, SERIES 2006

Growth and the need for additional services require the purchase of vehicles and heavy equipment. This will assist Webb County in keeping pace with the growth factor that still ranks among the highest in the Country and to pave approximately fifteen (15) miles of county roads per year.

BUILDING MAINTENANCE AND CONSTRUCTION FUND 2007 / 2008

Commissioners Court planned and approved a one time transfer from the General Fund to a Capital Project fund for the purpose of funding County projects: Mold Remediation County Courthouse, Juvenile Youth Village, Texas Parks & Wildlife Building, Tax Assessor Office renovation, El Cenizo Water Tank Removal and Capital Outlay.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

WEBB COUTNY FUNDS – continued

JJAEP CONSTRUCTION FUND

These funds will be used to construct the Juvenile Justice Alternative Education Program building.

HISTORIC CASA ORTIZ, SERIES 2007

Webb County will purchase the Villa Antigua's Historic Casa Ortiz which is located in the downtown area and be used as a heritage museum to attract visitors and tourists.

GIRL SCOUTS CENTER

The purpose of this project is to construct a new facility for the Girl Scouts.

FEDERAL GRANTS

U.S. Department of Housing and Urban Development

SELP HELP NUTRITION AND HEALTH LERANING CENTER

Revenues are from U. S. Department of Housing and Urban Development and passed through Texas A & M University. These funds are to be used for the construction of a nutrition and health learning center in the self help center area.

OFFICE OF RURAL COMMUNITY AFFAIRS-CONTRACT 724195

Revenues are provided by the Office of Rural Community Affairs. Funds shall provide first time water and sanitary sewer service to households in the Felix Vela Tract Colonia.

OFFICE OF RURAL COMMUNITY AFFAIRS – CONTRACT 721175

Revenues are provided by the Office of Rural Community Affairs. Funds shall provide first time public water and sewer service to low to moderate income households in the colonias Old Milwaukee and Tanquecitos I.

OFFICE OF RURAL COMMUNITY AFFAIRS – CONTRACT 722205

Revenues provided by the Office of Rural Community Affairs. Funds shall provide first time public sanitary sewer service to households in Colonia Tanquecitos I.

OFFICE OF RURAL COMMUNITY AFFAIRS –CONTRACT 725891

Revenues are provided by the Office of Rural Community Affairs. Funds will be used in construct the Penitas West Community Center, Santa Teresita Community Center, and a compressed earthen structure to house the self help center tool library.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

U. S. Department of Commerce

WEBB COUNTY RAIL BYPASS EDA INVESTMENT #08-88-04040

Revenues are from the United States Department of Commerce. Funds are to assist in developing a master plan for the proposed Webb County.

Texas Water Development Board

RIO BRAVO – EL CENIZO WATER AND WASTEWATER EDAP/CWTAP SEWER GRANT GO11900

Revenues are from the Texas Water Development Board for the Rio Bravo – El Cenizo Water and Waste Water Project.

STATE GRANTS

Texas Department of Transportation

EL CENIZO BORDER COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads in the City of El Cenizo.

RIO BRAVO BORDER COLONIA ACCESS PROGRAM

Revenues are provided by Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads in the city of Rio Bravo.

BRUNI, MIRANDO, & LOS CORRALITOS BORDER COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads in the cities of Bruni, Mirando, and Los Corralitos.

TANQUECITOS I & II BORDER COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads in colonia Tanquecitos.

D-5 ACRES BORDER COLONIA ACCESS PROGRAM

Revenues are provided by Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

STATE GRANTS - continued

PENITAS WEST PAVING & STORM DRAINAGE IMPROVEMENT COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide paving and storm drainage improvements in the Colonia of Penitas.

SAN CARLOS #1 & #2 BORDER COLONIA ACCESS PROGRAM

Revenues are provided by Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repairing, or repairing of paved and unpaved roads.

OLD MILWAUKEE EAST AND WEST BORDER COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads.

RANCHITOS 359 PAVING & DRAINAGE IMPORVEMENT COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide paving and storm drainage improvements in the Ranchitos 359 East area.

LOS ALTOS BORDER COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads.

Texas Water Development Board

RIO BRAVO – EL CENIZO WATER AND WASTEWATER EDAP/CWTAP WATER GRANT GO11800/GO17100

Revenues are from the Texas Water Development Board for the Rio Bravo – El Cenizo Water and Waste Water Project.

Texas Forest Service

RURAL VOLUNTEER FIRE DEPARTMENT ASSISTANCE PROGRAM

Revenues are from the Rural Volunteer Fire Department Assistance Program. These funds are for the construction and purchase of a large brush truck for Webb County Fire Services.

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>Interest Income,</u> <u>Series 2000</u>	<u>Capital Outlay, Series</u> <u>2000</u>	<u>Law Enforcement,</u> <u>Series 2000</u>	<u>Interest Income,</u> <u>Series 2001</u>
ASSETS				
Cash and investments	\$ 57,112	\$ 548	\$ 54,843	\$ 78,656
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>57,112</u>	<u>548</u>	<u>54,843</u>	<u>78,656</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Other payables	-	-	50,000	-
Total liabilities	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	9,926	19,132	2,017	58,281
Unreserved	47,186	(18,584)	2,826	20,375
Total fund balances	<u>57,112</u>	<u>548</u>	<u>4,843</u>	<u>78,656</u>
Total liabilities and fund balances	<u>\$ 57,112</u>	<u>\$ 548</u>	<u>\$ 54,843</u>	<u>\$ 78,656</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>Library Construction</u> <u>Fund</u>	<u>County Morgue,</u> <u>Series 2001</u>	<u>Villa Antiqua Cultural</u> <u>Center, Series 2001</u>	<u>Park Development,</u> <u>Series 2001</u>
ASSETS				
Cash and investments	\$ -	\$ 463,767	\$ 8,600	\$ 5,784
Due from other funds	150,000	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>150,000</u>	<u>463,767</u>	<u>8,600</u>	<u>5,784</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	60,295	-	-
Due to other funds	-	-	-	-
Other payables	-	-	-	4,092
Total liabilities	<u>-</u>	<u>60,295</u>	<u>-</u>	<u>4,092</u>
Fund balances:				
Reserved for:				
Capital projects	-	579,360	168,672	2,457
Unreserved	150,000	(175,888)	(160,072)	(765)
Total fund balances	<u>150,000</u>	<u>403,472</u>	<u>8,600</u>	<u>1,692</u>
Total liabilities and fund balances	<u>\$ 150,000</u>	<u>\$ 463,767</u>	<u>\$ 8,600</u>	<u>\$ 5,784</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>Construction In Progress, Series 2001</u>	<u>Capital Outlay, Series 2001</u>	<u>Interest Income, Series 2002</u>	<u>Juvenile Youth Village, Series 2002</u>
ASSETS				
Cash and investments	\$ 5,283	\$ 189,937	\$ 70,726	\$ 6,705,806
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>5,283</u>	<u>189,937</u>	<u>70,726</u>	<u>6,705,806</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	970	1,601	521,972
Due to other funds	-	-	-	-
Other payables	562	-	-	234,944
Total liabilities	<u>562</u>	<u>970</u>	<u>1,601</u>	<u>756,916</u>
Fund balances:				
Reserved for:				
Capital projects	6,084	213,356	56,480	10,377,960
Unreserved	(1,363)	(24,389)	12,645	(4,429,070)
Total fund balances	<u>4,721</u>	<u>188,967</u>	<u>69,125</u>	<u>5,948,890</u>
Total liabilities and fund balances	<u>\$ 5,283</u>	<u>\$ 189,937</u>	<u>\$ 70,726</u>	<u>\$ 6,705,806</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>Management Records</u> <u>Storage Warehouse,</u> <u>Series 2002</u>	<u>Justice Center Fire</u> <u>Protection Moisture</u> <u>Control, Series 2002</u>	<u>Penitas West</u> <u>Community Center,</u> <u>Series 2002</u>	<u>Capital Outlay, Series</u> <u>2002</u>
ASSETS				
Cash and investments	\$ 1,783	\$ 16,163	\$ -	\$ 7,988
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>1,783</u>	<u>16,163</u>	<u>-</u>	<u>7,988</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	6,116	16,163	35,480	7,988
Unreserved	(4,333)	-	(35,480)	-
Total fund balances	<u>1,783</u>	<u>16,163</u>	<u>-</u>	<u>7,988</u>
Total liabilities and fund balances	<u>\$ 1,783</u>	<u>\$ 16,163</u>	<u>\$ -</u>	<u>\$ 7,988</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>Cuatro Vientos Road Loop/B5, Series 2002</u>	<u>Park Development, Series 2002</u>	<u>Capital Outlay, Series 2002</u>	<u>Interest Income, Series 2003</u>
ASSETS				
Cash and investments	\$ 23,400	\$ 41,541	\$ 59,879	\$ 86,886
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	66,400	-	-	-
Total assets	<u>89,800</u>	<u>41,541</u>	<u>59,879</u>	<u>86,886</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	66,400	-	-	-
Due to other funds	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>66,400</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	24,892	60,888	61,194	51,821
Unreserved	(1,492)	(19,347)	(1,315)	35,065
Total fund balances	<u>23,400</u>	<u>41,541</u>	<u>59,879</u>	<u>86,886</u>
Total liabilities and fund balances	<u>\$ 89,800</u>	<u>\$ 41,541</u>	<u>\$ 59,879</u>	<u>\$ 86,886</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>Park Development, Series 2003</u>	<u>TexMex Purchase, Series 2003</u>	<u>Capital Outlay, Series 2003</u>	<u>Road and Bridge Improvements, Series 2003</u>
ASSETS				
Cash and investments	\$ 674,281	\$ 29,867	\$ 261,708	\$ 559,144
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>674,281</u>	<u>29,867</u>	<u>261,708</u>	<u>559,144</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	438	-	261	15,961
Due to other funds	-	-	-	-
Other payables	14,840	-	-	-
Total liabilities	<u>15,278</u>	<u>-</u>	<u>261</u>	<u>15,961</u>
Fund balances:				
Reserved for:				
Capital projects	1,430,488	29,867	382,861	687,079
Unreserved	(771,485)	-	(121,414)	(143,896)
Total fund balances	<u>659,003</u>	<u>29,867</u>	<u>261,447</u>	<u>543,183</u>
Total liabilities and fund balances	<u>\$ 674,281</u>	<u>\$ 29,867</u>	<u>\$ 261,708</u>	<u>\$ 559,144</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>Rain Enhancement Program, Series 2003</u>	<u>R.O.W. Acquisition, Series 2003</u>	<u>Casa Blanca Golf Course Improvements, Series 2003</u>	<u>Shiloh Community Center, Series 2003</u>
ASSETS				
Cash and investments	\$ 530	\$ 158,933	\$ 270,654	\$ 195,592
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>530</u>	<u>158,933</u>	<u>270,654</u>	<u>195,592</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	5,633	-	-
Due to other funds	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>5,633</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	18,252	187,471	270,654	195,592
Unreserved	(17,722)	(34,171)	-	-
Total fund balances	<u>530</u>	<u>153,300</u>	<u>270,654</u>	<u>195,592</u>
Total liabilities and fund balances	<u>\$ 530</u>	<u>\$ 158,933</u>	<u>\$ 270,654</u>	<u>\$ 195,592</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>Interest Income, Series 2006</u>	<u>R.O.W. Acquisition in Colonias, Series 2006</u>	<u>Fire Protection Equipment, Series 2006</u>	<u>International Railroad Bridge, Series 2006</u>
ASSETS				
Cash and investments	\$ 434,304	\$ 260,000	\$ 52,284	\$ 346,951
Due from other funds	4,266	-	-	49,676
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>438,570</u>	<u>260,000</u>	<u>52,284</u>	<u>396,627</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	20,025	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>20,025</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	65,464	260,000	52,284	394,681
Unreserved	353,081	-	-	1,946
Total fund balances	<u>418,545</u>	<u>260,000</u>	<u>52,284</u>	<u>396,627</u>
Total liabilities and fund balances	<u>\$ 438,570</u>	<u>\$ 260,000</u>	<u>\$ 52,284</u>	<u>\$ 396,627</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>International Bridge, Series 2006</u>	<u>Cuatro Vientos Road, Series 2006</u>	<u>Casa Blanca Dam, Series 2006</u>	<u>Secondary Water Source Aquifer, Series 2006</u>
ASSETS				
Cash and investments	\$ 633,522	\$ 182,044	\$ 295,884	\$ 90,749
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>633,522</u>	<u>182,044</u>	<u>295,884</u>	<u>90,749</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	5,947	200	-	-
Due to other funds	-	-	-	-
Other payables	-	-	5,480	-
Total liabilities	<u>5,947</u>	<u>200</u>	<u>5,480</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	658,678	200,000	360,100	189,036
Unreserved	(31,103)	(18,156)	(69,696)	(98,287)
Total fund balances	<u>627,575</u>	<u>181,844</u>	<u>290,404</u>	<u>90,749</u>
Total liabilities and fund balances	<u>\$ 633,522</u>	<u>\$ 182,044</u>	<u>\$ 295,884</u>	<u>\$ 90,749</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007**

	<u>County Morgue, Series 2006</u>	<u>Veterans Coalition, Series 2006</u>	<u>Court House Annex, Series 2006</u>	<u>Capital Outlay, Series 2006</u>
ASSETS				
Cash and investments	\$ 100,000	\$ 492,495	\$ 139,724	\$ 828,534
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>100,000</u>	<u>492,495</u>	<u>139,724</u>	<u>828,534</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	285,581
Due to other funds	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>285,581</u>
Fund balances:				
Reserved for:				
Capital projects	100,000	500,000	150,000	1,800,000
Unreserved	-	(7,505)	(10,276)	(1,257,047)
Total fund balances	<u>100,000</u>	<u>492,495</u>	<u>139,724</u>	<u>542,953</u>
Total liabilities and fund balances	<u>\$ 100,000</u>	<u>\$ 492,495</u>	<u>\$ 139,724</u>	<u>\$ 828,534</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>Park Development, Series 2006</u>	<u>Communication Tower, Series 2006</u>	<u>Villa Antigua Phase III, Series 2006</u>	<u>Road & Bridge Capital Outlay, Series 2006</u>
ASSETS				
Cash and investments	\$ 851,436	\$ 200,000	\$ 16,216	\$ 287,827
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>851,436</u>	<u>200,000</u>	<u>16,216</u>	<u>287,827</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Other payables	<u>7,779</u>	-	-	-
Total liabilities	<u>7,779</u>	-	-	-
Fund balances:				
Reserved for:				
Capital projects	3,833,399	200,000	100,000	1,200,000
Unreserved	<u>(2,989,742)</u>	-	<u>(83,784)</u>	<u>(912,173)</u>
Total fund balances	<u>843,657</u>	<u>200,000</u>	<u>16,216</u>	<u>287,827</u>
Total liabilities and fund balances	<u>\$ 851,436</u>	<u>\$ 200,000</u>	<u>\$ 16,216</u>	<u>\$ 287,827</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>Building Maintenance and Construction. 2007/2008</u>	<u>JJAEP Construction Fund</u>	<u>Historic Casa Ortiz, Series 2007</u>	<u>Girl Scouts Center</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ 136,401
Due from other funds	3,020,000	750,000	-	714,785
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>3,020,000</u>	<u>750,000</u>	<u>-</u>	<u>851,186</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	150,393
Due to other funds	-	-	-	-
Other payables	-	-	-	25,232
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>175,625</u>
Fund balances:				
Reserved for:				
Capital projects	-	-	-	-
Unreserved	3,020,000	750,000	-	675,561
Total fund balances	<u>3,020,000</u>	<u>750,000</u>	<u>-</u>	<u>675,561</u>
Total liabilities and fund balances	<u>\$ 3,020,000</u>	<u>\$ 750,000</u>	<u>\$ -</u>	<u>\$ 851,186</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>SelfHelp Nutrition Center</u>	<u>ORCA Contract 724195</u>	<u>ORCA Contract 721175</u>	<u>ORCA - Contract Number 722205</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	-	-
Receivable from other governments	129	15,225	5,437	-
Other receivables	-	-	-	-
Total assets	<u>129</u>	<u>15,225</u>	<u>5,437</u>	<u>-</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	154	320	-
Due to other funds	129	10,539	5,117	-
Other payables	-	4,532	-	-
Total liabilities	<u>129</u>	<u>15,225</u>	<u>5,437</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 129</u>	<u>\$ 15,225</u>	<u>\$ 5,437</u>	<u>\$ -</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>ORCA Contract</u> <u>725891</u>	<u>EDA Rail Bypass</u>	<u>Texas Water</u> <u>Development Board</u> <u>Contract G11900</u>	<u>BCAP El Cenizo</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	-	-
Receivable from other governments	28,084	89,950	168,621	6,056
Other receivables	-	-	-	-
Total assets	<u>28,084</u>	<u>89,950</u>	<u>168,621</u>	<u>6,056</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	28,084	89,950	159,043	1,361
Other payables	-	-	9,578	4,695
Total liabilities	<u>28,084</u>	<u>89,950</u>	<u>168,621</u>	<u>6,056</u>
Fund balances:				
Reserved for:				
Capital projects	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 28,084</u>	<u>\$ 89,950</u>	<u>\$ 168,621</u>	<u>\$ 6,056</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>BCAP Rio Bravo</u>	<u>BCAP Bruni, Mirando, Los Corralitos</u>	<u>BCAP Tanquecitos</u>	<u>BCAP D-5 Acres</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	-	-
Receivable from other governments	-	58,389	32,335	1,068
Other receivables	-	-	-	-
Total assets	<u>-</u>	<u>58,389</u>	<u>32,335</u>	<u>1,068</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	26,684	-	-
Due to other funds	-	22,015	22,876	-
Other payables	-	9,690	9,459	1,068
Total liabilities	<u>-</u>	<u>58,389</u>	<u>32,335</u>	<u>1,068</u>
Fund balances:				
Reserved for:				
Capital projects	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 58,389</u>	<u>\$ 32,335</u>	<u>\$ 1,068</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>BCAP Penitas Project</u>	<u>BCAP San Carlos I & II</u>	<u>BCAP Old Milwaukee</u>	<u>BCAP Ranchitos 359</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	-	-
Receivable from other governments	17,800	94,827	9,728	1,280
Other receivables	-	-	-	-
Total assets	<u>17,800</u>	<u>94,827</u>	<u>9,728</u>	<u>1,280</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	6,085	-
Due to other funds	-	87,268	-	-
Other payables	17,800	7,559	3,643	1,280
Total liabilities	<u>17,800</u>	<u>94,827</u>	<u>9,728</u>	<u>1,280</u>
Fund balances:				
Reserved for:				
Capital projects	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 17,800</u>	<u>\$ 94,827</u>	<u>\$ 9,728</u>	<u>\$ 1,280</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>BCAP Los Altos</u>	<u>Texas Water Development Board Contract G11800/G17100</u>	<u>Rural Volunteer Fire Dept. Assistance Program</u>	<u>Total-Nonmajor Capital Projects Funds</u>
ASSETS				
Cash and investments	\$ -	\$ 82,822	\$ -	\$ 15,460,604
Due from other funds	-	-	-	4,688,727
Receivable from other governments	3,715	557,948	-	1,090,592
Other receivables	-	-	-	66,400
Total assets	<u>3,715</u>	<u>640,770</u>	<u>-</u>	<u>21,306,323</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	442,823	-	1,591,718
Due to other funds	-	165,984	-	612,391
Other payables	3,715	31,963	-	447,911
Total liabilities	<u>3,715</u>	<u>640,770</u>	<u>-</u>	<u>2,652,020</u>
Fund balances:				
Reserved for:				
Capital projects	-	686	-	25,024,859
Unreserved	-	(686)	-	(6,370,556)
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,654,303</u>
Total liabilities and fund balances	<u>\$ 3,715</u>	<u>\$ 640,770</u>	<u>\$ -</u>	<u>\$ 21,306,323</u>

Concluded

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>Interest Income.</u> <u>Series 2000</u>	<u>Capital Outlay.</u> <u>Series 2000</u>	<u>Law Enforcement.</u> <u>Series 2000</u>	<u>Interest Income.</u> <u>Series 2001</u>
REVENUES				
Intergovernmental	-	-	-	-
Investment earnings	47,186	-	2,826	50,375
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>47,186</u>	<u>-</u>	<u>2,826</u>	<u>50,375</u>
EXPENDITURES				
Current:				
General government	-	6,181	-	-
Public safety	-	-	-	-
Justice system	-	12,403	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>18,584</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>47,186</u>	<u>(18,584)</u>	<u>2,826</u>	<u>50,375</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	(30,000)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(30,000)</u>
Net change in fund balances	47,186	(18,584)	2,826	20,375
Fund balances - beginning, Restated	9,926	19,132	2,017	58,281
Fund balances - ending	<u>\$ 57,112</u>	<u>\$ 548</u>	<u>\$ 4,843</u>	<u>\$ 78,656</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>Library Construction</u> <u>Fund</u>	<u>County Morgue,</u> <u>Series 2001</u>	<u>Villa Antiqua</u> <u>Cultural Center,</u> <u>Series 2001</u>	<u>Park Development,</u> <u>Series 2001</u>
REVENUES				
Intergovernmental	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	150,000	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	141	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	-	205,747	160,072	765
Total Expenditures	<u>-</u>	<u>205,888</u>	<u>160,072</u>	<u>765</u>
Excess (deficiency) of revenues over (under) expenditures	<u>150,000</u>	<u>(205,888)</u>	<u>(160,072)</u>	<u>(765)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	30,000	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	150,000	(175,888)	(160,072)	(765)
Fund balances - beginning, Restated	-	579,360	168,672	2,457
Fund balances - ending	<u>\$ 150,000</u>	<u>\$ 403,472</u>	<u>\$ 8,600</u>	<u>\$ 1,692</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>Construction In Progress, Series 2001</u>	<u>Capital Outlay, Series 2001</u>	<u>Interest Income, Series 2002</u>	<u>Juvenile Youth Village, Series 2002</u>
REVENUES				
Intergovernmental	-	-	-	-
Investment earnings	-	-	12,645	433,818
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	12,645	433,818
EXPENDITURES				
Current:				
General government	-	5,980	-	-
Public safety	-	-	-	-
Justice system	1,363	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	-	18,409	-	4,862,888
Total Expenditures	1,363	24,389	-	4,862,888
Excess (deficiency) of revenues over (under) expenditures	(1,363)	(24,389)	12,645	(4,429,070)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	(1,363)	(24,389)	12,645	(4,429,070)
Fund balances - beginning, Restated	6,084	213,356	56,480	10,377,960
Fund balances - ending	\$ 4,721	\$ 188,967	\$ 69,125	\$ 5,948,890

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>Management Records Storage Warehouse, Series 2002</u>	<u>Justice Center Fire Protection Moisture Control, Series 2002</u>	<u>Penitas West Community Center, Series 2002</u>	<u>Capital Outlay, Series 2002</u>
REVENUES				
Intergovernmental	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	4,333	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>4,333</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,333)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(35,480)	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>(35,480)</u>	<u>-</u>
Net change in fund balances	(4,333)	-	(35,480)	-
Fund balances - beginning, Restated	6,116	16,163	35,480	7,988
Fund balances - ending	<u>\$ 1,783</u>	<u>\$ 16,163</u>	<u>\$ -</u>	<u>\$ 7,988</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>Cuatro Vientos</u> <u>Road Loop/B5,</u> <u>Series 2002</u>	<u>Park Development,</u> <u>Series 2002</u>	<u>Capital Outlay,</u> <u>Series 2002</u>	<u>Interest Income,</u> <u>Series 2003</u>
REVENUES				
Intergovernmental	-	-	-	-
Investment earnings	-	-	-	146,065
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	-	146,065
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	1,315	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	4,316	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	1,492	15,031	-	-
Total Expenditures	1,492	19,347	1,315	-
Excess (deficiency) of revenues over (under) expenditures	(1,492)	(19,347)	(1,315)	146,065
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	-	35,480	-
Transfers out	-	-	(35,480)	(111,000)
Total other financing sources and (uses)	-	-	-	(111,000)
Net change in fund balances	(1,492)	(19,347)	(1,315)	35,065
Fund balances - beginning, Restated	24,892	60,888	61,194	51,821
Fund balances - ending	\$ 23,400	\$ 41,541	\$ 59,879	\$ 86,886

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>Park Development, Series 2003</u>	<u>TexMex Purchase, Series 2003</u>	<u>Capital Outlay, Series 2003</u>	<u>Road and Bridge Improvements, Series 2003</u>
REVENUES				
Intergovernmental	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	27,249	-	977	-
Public safety	-	-	-	-
Justice system	-	-	18,207	-
Health and human services	-	-	927	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	1,599	-
Community and economic development	-	-	2,588	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	743,251	-	98,101	254,896
Total Expenditures	770,500	-	122,399	254,896
Excess (deficiency) of revenues over (under) expenditures	(770,500)	-	(122,399)	(254,896)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	-	985	111,000
Transfers out	(985)	-	-	-
Total other financing sources and (uses)	(985)	-	985	111,000
Net change in fund balances	(771,485)	-	(121,414)	(143,896)
Fund balances - beginning, Restated	1,430,488	29,867	382,861	687,079
Fund balances - ending	\$ 659,003	\$ 29,867	\$ 261,447	\$ 543,183

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>Rain Enhancement Program, Series 2003</u>	<u>R.O.W. Acquisition, Series 2003</u>	<u>Casa Blanca Golf Course Improvements, Series 2003</u>	<u>Shiloh Community Center, Series 2003</u>
REVENUES				
Intergovernmental	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	17,722	34,171	-	-
Total Expenditures	17,722	34,171	-	-
Excess (deficiency) of revenues over (under) expenditures	(17,722)	(34,171)	-	-
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	(17,722)	(34,171)	-	-
Fund balances - beginning, Restated	18,252	187,471	270,654	195,592
Fund balances - ending	\$ 530	\$ 153,300	\$ 270,654	\$ 195,592

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>Interest Income, Series 2006</u>	<u>R.O.W. Acquisition in Colonias, Series 2006</u>	<u>Fire Protection Equipment, Series 2006</u>	<u>International Railroad Bridge, Series 2006</u>
REVENUES				
Intergovernmental	-	-	-	-
Investment earnings	471,352	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>471,352</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	-	-	-	198,054
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>198,054</u>
Excess (deficiency) of revenues over (under) expenditures	<u>471,352</u>	<u>-</u>	<u>-</u>	<u>(198,054)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	-	-	200,000
Transfers out	(118,271)	-	-	-
Total other financing sources and (uses)	<u>(118,271)</u>	<u>-</u>	<u>-</u>	<u>200,000</u>
Net change in fund balances	353,081	-	-	1,946
Fund balances - beginning, Restated	65,464	260,000	52,284	394,681
Fund balances - ending	<u>\$ 418,545</u>	<u>\$ 260,000</u>	<u>\$ 52,284</u>	<u>\$ 396,627</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>International Bridge, Series 2006</u>	<u>Cuatro Vientos Road, Series 2006</u>	<u>Casa Blanca Dam, Series 2006</u>	<u>Secondary Water Source Aquifer, Series 2006</u>
REVENUES				
Intergovernmental	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	31,103	18,156	69,696	298,287
Total Expenditures	31,103	18,156	69,696	298,287
Excess (deficiency) of revenues over (under) expenditures	(31,103)	(18,156)	(69,696)	(298,287)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	-	-	200,000
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	200,000
 Net change in fund balances	 (31,103)	 (18,156)	 (69,696)	 (98,287)
Fund balances - beginning, Restated	658,678	200,000	360,100	189,036
Fund balances - ending	<u>\$ 627,575</u>	<u>\$ 181,844</u>	<u>\$ 290,404</u>	<u>\$ 90,749</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>County Morgue, Series 2006</u>	<u>Veterans Coalition, Series 2006</u>	<u>Court House Annex, Series 2006</u>	<u>Capital Outlay, Series 2006</u>
REVENUES				
Intergovernmental	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	132,168
Public safety	-	-	-	9,722
Justice system	-	-	-	65,860
Health and human services	-	-	-	1,463
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	135,969
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	-	107,505	10,276	1,282,865
Total Expenditures	-	107,505	10,276	1,628,047
Excess (deficiency) of revenues over (under) expenditures	-	(107,505)	(10,276)	(1,628,047)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	100,000	-	879,520
Transfers out	-	-	-	(508,520)
Total other financing sources and (uses)	-	100,000	-	371,000
Net change in fund balances	-	(7,505)	(10,276)	(1,257,047)
Fund balances - beginning, Restated	100,000	500,000	150,000	1,800,000
Fund balances - ending	<u>\$ 100,000</u>	<u>\$ 492,495</u>	<u>\$ 139,724</u>	<u>\$ 542,953</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>Park Development, Series 2006</u>	<u>Communication Tower, Series 2006</u>	<u>Villa Antiqua Phase III, Series 2006</u>	<u>Road & Bridge Capital Outlay, Series 2006</u>
REVENUES				
Intergovernmental	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	41,927	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	1,568,658	-	201,692	912,173
Total Expenditures	1,610,585	-	201,692	912,173
Excess (deficiency) of revenues over (under) expenditures	(1,610,585)	-	(201,692)	(912,173)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	100,363	-	117,908	-
Transfers out	(1,479,520)	-	-	-
Total other financing sources and (uses)	(1,379,157)	-	117,908	-
Net change in fund balances	(2,989,742)	-	(83,784)	(912,173)
Fund balances - beginning, Restated	3,833,399	200,000	100,000	1,200,000
Fund balances - ending	\$ 843,657	\$ 200,000	\$ 16,216	\$ 287,827

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>Building Maintenance and Construction. 2007/2008</u>	<u>JJAEP Construction Fund</u>	<u>Historic Casa Ortiz. Series 2007</u>	<u>Girl Scouts Center</u>
REVENUES				
Intergovernmental	-	-	-	-
Investment earnings	-	-	52,675	2,401
Miscellaneous	-	-	-	634,000
Grant matching	-	-	-	-
Total revenues	-	-	52,675	636,401
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	30,000	-
Capital outlay	-	-	1,650,000	504,840
Total Expenditures	-	-	1,680,000	504,840
Excess (deficiency) of revenues over (under) expenditures	-	-	(1,627,325)	131,561
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	1,680,000	-
Transfers in	3,020,000	750,000	-	544,000
Transfers out	-	-	(52,675)	-
Total other financing sources and (uses)	3,020,000	750,000	1,627,325	544,000
Net change in fund balances	3,020,000	750,000	-	675,561
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ 3,020,000</u>	<u>\$ 750,000</u>	<u>\$ -</u>	<u>\$ 675,561</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>SelfHelp Nutrition Center</u>	<u>ORCA Contract 724195</u>	<u>ORCA Contract 721175</u>	<u>ORCA - Contract Number 722205</u>
REVENUES				
Intergovernmental	116,090	35,507	4,074	432,057
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>116,090</u>	<u>35,507</u>	<u>4,074</u>	<u>432,057</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	116,090	35,507	4,074	432,057
Total Expenditures	<u>116,090</u>	<u>35,507</u>	<u>4,074</u>	<u>432,057</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>ORCA Contract</u> <u>725891</u>	<u>EDA Rail Bypass</u>	<u>Texas Water</u> <u>Development Board</u> <u>Contract G11900</u>	<u>BCAP El Cenizo</u>
REVENUES				
Intergovernmental	387,968	205,941	201,286	50,166
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	80,369	88,260	-	-
Total revenues	<u>468,337</u>	<u>294,201</u>	<u>201,286</u>	<u>50,166</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	176,541	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	468,337	117,660	201,286	50,166
Total Expenditures	<u>468,337</u>	<u>294,201</u>	<u>201,286</u>	<u>50,166</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>BCAP Rio Bravo</u>	<u>BCAP Bruni, Mirando, Los Corralitos</u>	<u>BCAP Tanquecitos</u>	<u>BCAP D-5 Acres</u>
REVENUES				
Intergovernmental	24,400	273,786	141,900	14,878
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>24,400</u>	<u>273,786</u>	<u>141,900</u>	<u>14,878</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	24,400	273,786	141,900	14,878
Total Expenditures	<u>24,400</u>	<u>273,786</u>	<u>141,900</u>	<u>14,878</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>BCAP Penitas</u> <u>Project</u>	<u>BCAP San Carlos I & II</u>	<u>BCAP Old</u> <u>Milwaukee</u>	<u>BCAP Ranchitos</u> <u>359</u>
REVENUES				
Intergovernmental	147,565	198,066	29,376	18,463
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>147,565</u>	<u>198,066</u>	<u>29,376</u>	<u>18,463</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	147,565	198,066	29,376	18,463
Total Expenditures	<u>147,565</u>	<u>198,066</u>	<u>29,376</u>	<u>18,463</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	<u>BCAP Los Altos</u>	<u>Texas Water Development Board Contract G11800/G17100</u>	<u>Rural Volunteer Fire Dept. Assistance Program</u>	<u>Total-Nonmajor Capital Projects Funds</u>
REVENUES				
Intergovernmental	36,485	199,730	108,000	2,625,738
Investment earnings	-	4,921	-	1,224,264
Miscellaneous	-	-	-	784,000
Grant matching	-	-	-	168,629
Total revenues	<u>36,485</u>	<u>204,651</u>	<u>108,000</u>	<u>4,802,631</u>
EXPENDITURES				
Current:				
General government	-	-	-	176,888
Public safety	-	-	-	9,863
Justice system	-	-	-	99,148
Health and human services	-	-	-	2,390
Infrastructure and environmental services	-	-	-	218,468
Corrections and rehabilitation	-	-	-	1,599
Community and economic development	-	-	-	142,873
Debt Service				
Bond issuance costs	-	-	-	30,000
Capital outlay	<u>36,485</u>	<u>205,337</u>	<u>108,000</u>	<u>15,889,283</u>
Total Expenditures	<u>36,485</u>	<u>205,337</u>	<u>108,000</u>	<u>16,570,512</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(686)</u>	<u>-</u>	<u>(11,767,881)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	1,680,000
Transfers in	-	-	-	6,089,256
Transfers out	-	-	-	(2,371,931)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,397,325</u>
Net change in fund balances	-	(686)	-	(6,370,556)
Fund balances - beginning, Restated	-	686	-	25,024,859
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,654,303</u>

Concluded

Webb County, Texas
Interest Income, Series 2000
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$ 2,372,510	47,186	2,419,696	2,419,696
Total Revenues	<u>\$ 2,372,510</u>	<u>47,186</u>	<u>2,419,696</u>	<u>2,419,696</u>
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$ 22,608		22,608	22,608
Debt Service				
Bond issuance costs	210,924		210,924	210,924
Capital Outlay	15,877,981		15,877,981	15,877,981
Total Expenditures	<u>\$ 16,111,513</u>		<u>16,111,513</u>	<u>16,111,513</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(13,739,003)	47,186	(13,691,817)	(13,691,817)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 16,218,725		16,218,725	16,218,725
Transfers Out	(2,469,796)		(2,469,796)	(2,469,796)
Total Other Financing Sources (Uses)	<u>\$ 13,748,929</u>		<u>13,748,929</u>	<u>13,748,929</u>
Net Change In Fund Balances	<u>\$ 9,926</u>	47,186	<u>57,112</u>	<u>57,112</u>
Fund Balances - Beginning		9,926		
Fund Balances - Ending		<u>\$ 57,112</u>		

Webb County, Texas
Capital Outlay, Series 2000
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Refunds	\$ 69,831		69,831	69,831
Interest	31,668		31,668	31,668
Total Revenues	<u>\$ 101,499</u>		<u>101,499</u>	<u>101,499</u>
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$ 105,855	6,181	112,036	112,036
Public Safety				
Minor Apparatus & Tools	4,566		4,566	4,566
Justice System				
Minor Apparatus & Tools	15,124	12,403	27,527	27,527
Debt Service				
Bond issuance costs	33,161		33,161	33,161
Capital Outlay	3,756,335		3,756,335	3,756,884
Total Expenditures	<u>\$ 3,915,041</u>	<u>18,584</u>	<u>3,933,625</u>	<u>3,934,174</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,813,542)	(18,584)	(3,832,126)	(3,832,675)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 2,766,700		2,766,700	2,766,700
Transfers In	1,102,321		1,102,321	1,102,321
Transfers Out	(36,346)		(36,346)	(36,346)
Total Other Financing Sources (Uses)	<u>\$ 3,832,675</u>		<u>3,832,675</u>	<u>3,832,675</u>
Net Change In Fund Balances	<u>\$ 19,132</u>	<u>(18,584)</u>	<u>548</u>	
Fund Balances - Beginning		19,132		
Fund Balances - Ending		<u>\$ 548</u>		

Webb County, Texas
Law Enforcement, Series 2000
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$ 75,501	2,826	78,327	78,327
Total Revenues	<u>\$ 75,501</u>	<u>2,826</u>	<u>78,327</u>	<u>78,327</u>
EXPENDITURES				
Current:				
Public Safety				
Minor Apparatus & Tools	\$ 33,792		33,792	33,792
Debt Service				
Bond issuance costs	56,937		56,937	56,937
Capital Outlay	3,623,333		3,623,333	3,623,333
Total Expenditures	<u>\$ 3,714,062</u>		<u>3,714,062</u>	<u>3,714,062</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,638,561)	2,826	(3,635,735)	(3,635,735)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 2,000,000		2,000,000	2,000,000
Transfers In	1,640,578		1,640,578	1,640,578
Total Other Financing Sources (Uses)	<u>\$ 3,640,578</u>		<u>3,640,578</u>	<u>3,640,578</u>
Net Change In Fund Balances	<u>\$ 2,017</u>	2,826	<u>4,843</u>	<u>4,843</u>
Fund Balances - Beginning		<u>2,017</u>		
Fund Balances - Ending		<u>\$ 4,843</u>		

Webb County, Texas
Interest Income, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$ 390,979	50,375	441,354	441,354
Total Revenues	<u>\$ 390,979</u>	<u>50,375</u>	<u>441,354</u>	<u>441,354</u>
EXPENDITURES				
Current:				
General Government	\$			
Total Expenditures	<u>\$</u>			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	390,979	50,375	441,354	441,354
Other Financing Sources (Uses):				
Bond Proceeds				
Transfers Out	\$ (332,699)	(30,000)	(362,699)	(362,699)
Total Other Financing Sources (Uses)	<u>\$ (332,699)</u>	<u>(30,000)</u>	<u>(362,699)</u>	<u>(362,699)</u>
Net Change In Fund Balances	<u>\$ 58,281</u>	20,375	<u>78,656</u>	<u>78,656</u>
Fund Balances - Beginning		58,281		
Fund Balances - Ending		<u>\$ 78,656</u>		

Webb County, Texas
Library Construction Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$	150,000	150,000	150,000
Total Revenues	\$	150,000	150,000	150,000
EXPENDITURES				
Current:				
Capital Outlay	\$ 23,804		23,804	23,804
Total Expenditures	\$ 23,804		23,804	23,804
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(23,804)	150,000	126,196	126,196
Other Financing Sources (Uses):				
Transfers In	\$ 300,000		300,000	300,000
Transfers Out	(276,196)		(276,196)	(276,196)
Total Other Financing Sources (Uses)	\$ 23,804		23,804	23,804
Net Change In Fund Balances	\$	150,000	150,000	150,000
Fund Balances - Beginning				
Fund Balances - Ending		\$ 150,000		

Webb County, Texas
County Morgue, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Public Safety				
Minor Apparatus & Tools	\$ 14,784	141	14,925	14,925
Debt Service				
Bond issuance costs	28,929		28,929	28,929
Capital Outlay	214,327	205,747	420,074	823,546
Total Expenditures	\$ 258,040	205,888	463,928	867,400
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(258,040)	(205,888)	(463,928)	(867,400)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,500,000		1,500,000	1,500,000
Transfer In		30,000	30,000	30,000
Transfers Out	(662,600)		(662,600)	(662,600)
Total Other Financing Sources (Uses)	\$ 837,400	30,000	867,400	867,400
Net Change In Fund Balances	\$ 579,360	(175,888)	403,472	
Fund Balances - Beginning		579,360		
Fund Balances - Ending		\$ 403,472		

Webb County, Texas
Villa Antigua Cultural Center, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Other Revenue	100,000		100,000	100,000
Total Revenues	<u>\$ 100,000</u>		<u>100,000</u>	<u>100,000</u>
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 28,929		28,929	28,929
Capital Outlay	1,615,999	160,072	1,776,071	1,784,671
Total Expenditures	<u>\$ 1,644,928</u>	<u>160,072</u>	<u>1,805,000</u>	<u>1,813,600</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,544,928)	(160,072)	(1,705,000)	(1,713,600)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,500,000		1,500,000	1,500,000
Transfer In	213,600		213,600	213,600
Total Other Financing Sources (Uses)	<u>\$ 1,713,600</u>		<u>1,713,600</u>	<u>1,713,600</u>
Net Change In Fund Balances	<u>\$ 168,672</u>	<u>(160,072)</u>	<u>8,600</u>	
Fund Balances - Beginning		168,672		
Fund Balances - Ending		<u>\$ 8,600</u>		

Webb County, Texas
Park Development, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 28,929		28,929	28,929
Capital Outlay	1,143,199	765	1,143,964	1,145,656
Total Expenditures	\$ 1,172,128	765	1,172,893	1,174,585
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,172,128)	(765)	(1,172,893)	(1,174,585)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,500,000		1,500,000	1,500,000
Transfers Out	(325,415)		(325,415)	(325,415)
Total Other Financing Sources (Uses)	\$ 1,174,585		1,174,585	1,174,585
Net Change In Fund Balances	\$ 2,457	(765)	1,692	
Fund Balances - Beginning		2,457		
Fund Balances - Ending		\$ 1,692		

Webb County, Texas
Construction In Progress, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Justice System				
Minor Apparatus & Tools	\$ 19,263	1,363	20,626	20,626
Debt Service				
Bond issuance costs	9,643		9,643	9,643
Capital Outlay	1,032,907		1,032,907	1,037,628
Total Expenditures	\$ 1,061,813	1,363	1,063,176	1,067,897
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,061,813)	(1,363)	(1,063,176)	(1,067,897)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 500,000		500,000	500,000
Transfer In	567,897		567,897	567,897
Total Other Financing Sources (Uses)	\$ 1,067,897		1,067,897	1,067,897
Net Change In Fund Balances	\$ 6,084	(1,363)	4,721	
Fund Balances - Beginning		6,084		
Fund Balances - Ending		\$ 4,721		

Webb County, Texas
Capital Outlay, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$ 88,475	5,980	94,455	94,455
Debt Service				
Bond issuance costs	9,643		9,643	9,643
Capital Outlay	577,743	18,409	596,152	785,119
Total Expenditures	\$ 675,861	24,389	700,250	889,217
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(675,861)	(24,389)	(700,250)	(889,217)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 500,000		500,000	500,000
Transfers In	389,217		389,217	389,217
Total Other Financing Sources (Uses)	\$ 889,217		889,217	889,217
Net Change In Fund Balances	\$ 213,356	(24,389)	188,967	
Fund Balances - Beginning		213,356		
Fund Balances - Ending		\$ 188,967		

Webb County, Texas
Interest Income, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$ 157,284	12,645	169,929	169,929
Total Revenues	<u>\$ 157,284</u>	<u>12,645</u>	<u>169,929</u>	<u>169,929</u>
EXPENDITURES				
Current:				
General Government	\$			
Total Expenditures	<u>\$</u>			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	157,284	12,645	169,929	169,929
Other Financing Sources (Uses):				
Transfer Out	\$ (100,804)		(100,804)	(100,804)
Total Other Financing Sources (Uses)	<u>\$ (100,804)</u>		<u>(100,804)</u>	<u>(100,804)</u>
Net Change In Fund Balances	<u>\$ 56,480</u>	12,645	<u>69,125</u>	<u>69,125</u>
Fund Balances - Beginning		56,480		
Fund Balances - Ending		<u>\$ 69,125</u>		

Webb County, Texas
Juvenile Youth Village, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$ 1,062,261	433,818	1,496,079	1,496,079
Total Revenues	<u>\$ 1,062,261</u>	<u>433,818</u>	<u>1,496,079</u>	<u>1,496,079</u>
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 217,749		217,749	217,750
Capital Outlay	1,766,552	4,862,888	6,629,440	11,082,250
Total Expenditures	<u>\$ 1,984,301</u>	<u>4,862,888</u>	<u>6,847,189</u>	<u>11,300,000</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(922,040)	(4,429,070)	(5,351,110)	(9,803,921)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 11,300,000		11,300,000	11,300,000
Total Other Financing Sources (Uses)	<u>\$ 11,300,000</u>		<u>11,300,000</u>	<u>11,300,000</u>
Net Change In Fund Balances	<u>\$ 10,377,960</u>	(4,429,070)	<u>5,948,890</u>	<u>1,496,079</u>
Fund Balances - Beginning		10,377,960		
Fund Balances - Ending		<u>\$ 5,948,890</u>		

Webb County, Texas
Management Records Storage Warehouse, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$	4,333	4,333	4,333
Debt Service				
Bond issuance costs	12,815		12,815	12,815
Capital Outlay	695,196		695,196	696,979
Total Expenditures	\$ 708,011	4,333	712,344	714,127
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(708,011)	(4,333)	(712,344)	(714,127)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 575,000		575,000	575,000
Transfer In	139,127		139,127	139,127
Total Other Financing Sources (Uses)	\$ 714,127		714,127	714,127
Net Change In Fund Balances	\$ 6,116	(4,333)	1,783	
Fund Balances - Beginning		6,116		
Fund Balances - Ending		\$ 1,783		

Webb County, Texas
Justice Center Fire Protection Moisture Control, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 6,690		6,690	6,690
Capital Outlay	266,655		266,655	282,818
Total Expenditures	\$ 273,345		273,345	289,508
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(273,345)		(273,345)	(289,508)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 300,000		300,000	300,000
Transfer Out	\$ (10,492)		(10,492)	(10,492)
Total Other Financing Sources (Uses)	\$ 289,508		289,508	289,508
Net Change In Fund Balances	\$ 16,163		16,163	
Fund Balances - Beginning		16,163		
Fund Balances - Ending		\$ 16,163		

Webb County, Texas
Penitas West Community Center, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Grant Revenue	\$ _____	_____	_____	_____
Total Revenues	\$ _____	_____	_____	_____
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 3,345		3,345	3,345
Capital Outlay	111,175	_____	111,175	111,175
Total Expenditures	\$ 114,520	_____	114,520	114,520
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(114,520)		(114,520)	(114,520)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 150,000		150,000	150,000
Transfer Out		(35,480)	(35,480)	(35,480)
Total Other Financing Sources (Uses)	\$ 150,000	(35,480)	114,520	114,520
Net Change In Fund Balances	\$ 35,480	(35,480)	=====	=====
Fund Balances - Beginning		35,480		
Fund Balances - Ending		\$ =====		

Webb County, Texas
Capital Outlay, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Grant Revenue	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Community and Economic Development				
Minor Apparatus & Tools	\$ 8,165		8,165	8,165
Debt Service				
Bond issuance costs	3,125		3,125	3,125
Capital Outlay	63,104		63,104	71,092
Total Expenditures	\$ 74,394		74,394	82,382
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(74,394)		(74,394)	(82,382)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 140,000		140,000	140,000
Transfer Out	(57,618)		(57,618)	(57,618)
Total Other Financing Sources (Uses)	\$ 82,382		82,382	82,382
Net Change In Fund Balances	\$ 7,988		7,988	
Fund Balances - Beginning		7,988		
Fund Balances - Ending		\$ 7,988		

Webb County, Texas
Cuatro Vientos Road Loop/B5, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	3,125		3,125	3,125
Capital Outlay	111,983	1,492	113,475	136,875
Total Expenditures	\$ <u>115,108</u>	<u>1,492</u>	<u>116,600</u>	<u>140,000</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(115,108)	(1,492)	(116,600)	(140,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ <u>140,000</u>		140,000	140,000
Total Other Financing Sources (Uses)	\$ <u>140,000</u>		<u>140,000</u>	<u>140,000</u>
Net Change In Fund Balances	\$ <u>24,892</u>	(1,492)	<u>23,400</u>	
Fund Balances - Beginning		24,892		
Fund Balances - Ending		\$ <u>23,400</u>		

Webb County, Texas
Park Development, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Community and Economic Development				
Minor Apparatus & Tools	\$ 40,105	4,316	44,421	44,421
Debt Service				
Bond issuance costs	22,611		22,611	22,611
Capital Outlay	419,745	15,031	434,776	476,317
Total Expenditures	\$ 482,461	19,347	501,808	543,349
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(482,461)	(19,347)	(501,808)	(543,349)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,015,000		1,015,000	1,015,000
Transfer Out	(471,651)		(471,651)	(471,651)
Total Other Financing Sources (Uses)	\$ 543,349		543,349	543,349
Net Change In Fund Balances	\$ 60,888	(19,347)	41,541	
Fund Balances - Beginning		60,888		
Fund Balances - Ending		\$ 41,541		

Webb County, Texas
Capital Outlay, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	86,044		86,044	86,044
Community & Economic Development				
Minor Apparatus & Tools	42,033		42,033	42,033
Public Safety				
Minor Apparatus & Tools	9,488		9,488	9,488
Justice System				
Minor Apparatus & Tools	211,231	1,315	212,546	212,546
Health and Human Services				
Minor Apparatus & Tools	1,055		1,055	1,055
Debt Service				
Bond issuance costs	15,604		15,604	15,604
Capital Outlay	493,302		493,302	586,668
Total Expenditures	\$ 858,757	1,315	860,072	953,438
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(892,244)	(1,315)	(893,559)	(953,438)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 700,000		700,000	700,000
Transfer In	281,269	35,480	316,749	281,269
Transfer Out	(27,831)	(35,480)	(63,311)	(27,831)
Total Other Financing Sources (Uses)	\$ 953,438		953,438	953,438
Net Change In Fund Balances	\$ 61,194	(1,315)	59,879	
Fund Balances - Beginning		61,194		
Fund Balances - Ending		\$ 59,879		

Webb County, Texas
Interest Income, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$ 413,098	146,065	559,163	559,163
Total Revenues	<u>\$ 413,098</u>	<u>146,065</u>	<u>559,163</u>	<u>559,163</u>
EXPENDITURES				
Current:				
General Government	\$			
Total Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	413,098	146,065	559,163	559,163
Other Financing Sources (Uses):				
Bond Proceeds				
Transfers Out	\$ (361,277)	(111,000)	(472,277)	(472,277)
Total Other Financing Sources (Uses)	<u>\$</u>	<u></u>	<u></u>	<u></u>
Net Change In Fund Balances	<u>\$ 51,821</u>	35,065	<u>86,886</u>	<u>86,886</u>
Fund Balances - Beginning		51,821		
Fund Balances - Ending		<u>\$ 86,886</u>		

Webb County, Texas
Park Development, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$ 10,000	27,249	37,249	37,249
Debt Service				
Bond issuance costs	44,082		44,082	44,082
Capital Outlay	870,170	743,251	1,613,422	2,272,425
Total Expenditures	\$ 924,252	770,500	1,694,753	2,353,756
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(924,252)	(770,500)	(1,694,753)	(2,353,756)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 2,000,000		2,000,000	2,000,000
Transfer In	499,741		499,741	499,741
Transfer Out	(145,000)	(985)	(145,985)	(145,985)
Total Other Financing Sources (Uses)	\$ 2,354,741	(985)	2,353,756	2,353,756
Net Change In Fund Balances	\$ 1,430,488	(771,485)	659,003	
Fund Balances - Beginning		1,430,488		
Fund Balances - Ending		\$ 659,003		

Webb County, Texas
Tex Mex Purchase, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 33,060		33,060	33,060
Capital Outlay	1,437,073		1,437,073	1,466,940
Total Expenditures	\$ 1,470,133		1,470,133	1,500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,470,133)		(1,470,133)	(1,500,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,500,000		1,500,000	1,500,000
Total Other Financing Sources (Uses)	\$ 1,500,000		1,500,000	1,500,000
Net Change In Fund Balances	\$ 29,867		29,867	
Fund Balances - Beginning		29,867		
Fund Balances - Ending		\$ 29,867		

Webb County, Texas
Capital Outlay, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$ 200,637	831	201,468	201,468
Community & Economic Development				
Minor Apparatus & Tools	51,155	2,734	53,889	53,889
Public Safety				
Minor Apparatus & Tools	274,243		274,243	274,243
Correction and Rehabilitation				
Minor Apparatus & Tools	1,785	1,599	3,384	3,384
Justice System				
Minor Apparatus & Tools	195,947	18,207	214,154	214,154
Health And Human Services				
Minor Apparatus & Tools	27,326	927	28,253	28,253
Debt Service				
Bond issuance costs	29,754		29,754	29,754
Capital Outlay	1,459,021	98,101	1,557,122	1,818,569
General Government	288,024		288,024	346,148
Community & Economic Development	168,949		168,949	350,222
Public Safety	841,975	60,989	902,964	903,414
Correction and Rehabilitation				14,616
Justice System	160,073	30,612	190,685	197,669
Health And Human Services		6,500	6,500	6,500
Capital Outlay				
Total Expenditures	\$ 2,239,868	122,399	2,362,267	2,623,714
Excess (Deficiency) Of Revenue				
Over (Under) Expenditures	(2,239,868)	(122,399)	(2,362,267)	(2,623,714)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,350,000		1,350,000	1,350,000
Transfer In	1,272,729	985	1,273,714	1,273,714
Total Other Financing Sources (Uses)	\$ 2,622,729	985	2,623,714	2,623,714
Net Change In Fund Balances	\$ 382,861	(121,414)	261,447	
Fund Balances - Beginning		\$ 382,861		
Fund Balances - Ending		261,447		

Webb County, Texas
Road and Bridge Improvements, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 44,080		44,080	44,080
Capital Outlay	1,430,761	254,896	1,685,657	2,117,840
Espejo Molina Road	322,428	46,660	369,088	350,000
Del Mar Boulevard	258,242	202,547	460,789	649,394
Mangana Hein Road	170,837		170,837	171,500
Jennings Road				130,000
Thiesel Road				60,000
Wormser Road				41,500
Eagle Pass Road				
J.C. Perez Road				10,000
El Pico Road	2,746		2,746	10,000
Lincoln Nicholson Road				12,920
Botines & Well Lane	52,713		52,713	53,000
Capital Outlay	623,795	5,689	629,484	629,525
Total Expenditures	\$ 1,474,841	254,896	1,729,737	2,161,920
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,474,841)	(254,896)	(1,729,737)	(2,161,920)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 2,000,000	-	2,000,000	2,000,000
Transfer In	161,920	111,000	272,920	161,920
Total Other Financing Sources (Uses)	\$ 2,161,920	111,000	2,272,920	2,161,920
Net Change In Fund Balances	\$ 687,079	(143,896)	543,183	
Fund Balances - Beginning		687,079		
Fund Balances - Ending		\$ 543,183		

Webb County, Texas
Rain Enhancement Program, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 26,448		26,448	26,448
Capital Outlay		17,722	17,722	18,252
Total Expenditures	\$ 26,448	17,722	44,170	44,700
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(26,448)	(17,722)	(44,170)	(44,700)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,200,000		1,200,000	1,200,000
Transfer Out	(1,155,300)		(1,155,300)	(1,155,300)
Total Other Financing Sources (Uses)	\$ 44,700		44,700	44,700
Net Change In Fund Balances	\$ 18,252	(17,722)	530	
Fund Balances - Beginning		18,252		
Fund Balances - Ending		\$ 530		

Webb County, Texas
R.O.W. Acquisition, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 6,612		6,612	6,612
Capital Outlay	205,917	34,171	240,088	393,388
Total Expenditures	\$ 212,529	34,171	246,700	400,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(212,529)	(34,171)	(246,700)	(400,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 300,000		300,000	300,000
Transfer In	100,000		100,000	100,000
Total Other Financing Sources (Uses)	\$ 400,000		400,000	400,000
Net Change In Fund Balances	\$ 187,471	(34,171)	153,300	
Fund Balances - Beginning		187,471		
Fund Balances - Ending		\$ 153,300		

Webb County, Texas
Casa Blanca Golf Course Improvements, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Community & Economic Development				
Minor Apparatus & Tools	\$ 11,448		11,448	11,448
Debt Service				
Bond issuance costs	6,612		6,612	6,612
Capital Outlay	11,286		11,286	281,940
Total Expenditures	\$ 29,346		29,346	300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(29,346)		(29,346)	(300,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 300,000		300,000	300,000
Total Other Financing Sources (Uses)	\$ 300,000		300,000	300,000
Net Change In Fund Balances	\$ 270,654		270,654	
Fund Balances - Beginning		270,654		
Fund Balances - Ending		\$ 270,654		

Webb County, Texas
Shiloh Community Center, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 4,408		4,408	4,408
Capital Outlay				195,592
Total Expenditures	\$ 4,408		4,408	200,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(4,408)		(4,408)	(200,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 200,000		200,000	200,000
Total Other Financing Sources (Uses)	\$ 200,000		200,000	200,000
Net Change In Fund Balances	\$ 195,592		195,592	
Fund Balances - Beginning		195,592		
Fund Balances - Ending		\$ 195,592		

Webb County, Texas
Interest Income, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$ 65,464	471,352	536,816	536,616
Total Revenues	<u>\$ 65,464</u>	<u>471,352</u>	<u>536,816</u>	<u>536,616</u>
EXPENDITURES				
Current:				
Capital Outlay	\$			
Total Expenditures	<u>\$</u>			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	65,464	471,352	536,816	536,616
Other Financing Sources (Uses):				
Transfer Out	\$	(118,271)	(118,271)	(118,271)
Total Other Financing Sources (Uses)	<u>\$</u>	<u>(118,271)</u>	<u>(118,271)</u>	<u>(118,271)</u>
Net Change In Fund Balances	<u>\$ 65,464</u>	353,081	<u>418,545</u>	<u>418,345</u>
Fund Balances - Beginning		65,464		
Fund Balances - Ending		<u>\$ 418,545</u>		

Webb County, Texas
R.O.W. Acquisition in Colonias, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 6,022		6,022	6,022
Capital Outlay				260,000
Total Expenditures	\$ 6,022		6,022	266,022
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(6,022)		(6,022)	(266,022)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 267,438		267,438	267,438
Premiums (discount) on bonds issued	(1,416)		(1,416)	(1,416)
Transfer In				
Total Other Financing Sources (Uses)	\$ 266,022		266,022	266,022
Net Change In Fund Balances	\$ 260,000		260,000	
Fund Balances - Beginning		260,000		
Fund Balances - Ending		\$ 260,000		

Webb County, Texas
Fire Protection Equipment, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 11,580		11,580	11,580
Capital Outlay	447,716		447,716	500,000
Total Expenditures	\$ 459,296		459,296	511,580
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(459,296)		(459,296)	(511,580)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 514,303		514,303	514,303
Premiums (discount) on bonds issued	(2,723)		(2,723)	(2,723)
Transfer In				
Total Other Financing Sources (Uses)	\$ 511,580		511,580	511,580
Net Change In Fund Balances	\$ 52,284		52,284	
Fund Balances - Beginning		52,284		
Fund Balances - Ending		\$ 52,284		

Webb County, Texas
International Railroad Bridge, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 13,897		13,897	13,897
Capital Outlay	205,319	198,054	403,373	600,000
Total Expenditures	\$ 219,216	198,054	417,270	613,897
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(219,216)	(198,054)	(417,270)	(613,897)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 617,164		617,164	617,164
Premiums (discount) on bonds issued	(3,267)		(3,267)	(3,267)
Transfer In		200,000	200,000	
Total Other Financing Sources (Uses)	\$ 613,897	200,000	813,897	613,897
Net Change In Fund Balances	\$ 394,681	1,946	396,627	
Fund Balances - Beginning		394,681		
Fund Balances - Ending		\$ 396,627		

Webb County, Texas
International Bridge, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 17,371		17,371	17,371
Capital Outlay	91,322	31,103	122,425	750,000
Total Expenditures	\$ 108,693	31,103	139,796	767,371
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(108,693)	(31,103)	(139,796)	(767,371)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 771,455		771,455	771,455
Premiums (discount) on bonds issued	(4,084)		(4,084)	(4,084)
Transfer In				
Total Other Financing Sources (Uses)	\$ 767,371		767,371	767,371
Net Change In Fund Balances	\$ 658,678	(31,103)	627,575	
Fund Balances - Beginning		658,678		
Fund Balances - Ending		\$ 627,575		

Webb County, Texas
Cuatro Vientos Road, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 4,632		4,632	4,632
Capital Outlay		18,156	18,156	200,000
Total Expenditures	\$ 4,632	18,156	22,788	204,632
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(4,632)	(18,156)	(22,788)	(204,632)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 205,721		205,721	205,721
Premiums (discount) on bonds issued	(1,089)		(1,089)	(1,089)
Transfer In				
Total Other Financing Sources (Uses)	\$ 204,632		204,632	204,632
Net Change In Fund Balances	\$ 200,000	(18,156)	181,844	
Fund Balances - Beginning		200,000		
Fund Balances - Ending		\$ 181,844		

Webb County, Texas
Casa Blanca Dam, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 9,265		9,265	9,265
Capital Outlay	39,900	69,696	109,596	400,000
Total Expenditures	\$ 49,165	69,696	118,861	409,265
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(49,165)	(69,696)	(118,861)	(409,265)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 411,443		411,443	411,443
Premiums (discount) on bonds issued	(2,178)		(2,178)	(2,178)
Transfer In				
Total Other Financing Sources (Uses)	\$ 409,265		409,265	409,265
Net Change In Fund Balances	\$ 360,100	(69,696)	290,404	
Fund Balances - Beginning		360,100		
Fund Balances - Ending		\$ 290,404		

Webb County, Texas
Secondary Water Source, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 13,897		13,897	13,897
Capital Outlay	410,964	298,287	709,251	600,000
Total Expenditures	\$ 424,861	298,287	723,148	613,897
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(424,861)	(298,287)	(723,148)	(613,897)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 617,164		617,164	617,164
Premiums (discount) on bonds issued	(3,267)		(3,267)	(3,267)
Transfer In		200,000	200,000	
Total Other Financing Sources (Uses)	\$ 613,897	200,000	813,897	613,897
Net Change In Fund Balances	\$ 189,036	(98,287)	90,749	
Fund Balances - Beginning		189,036		
Fund Balances - Ending		\$ 90,749		

Webb County, Texas
County Morgue, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 2,316		2,316	2,316
Capital Outlay				100,000
Total Expenditures	\$ 2,316		2,316	102,316
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(2,316)		(2,316)	(102,316)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 102,861		102,861	102,861
Premiums (discount) on bonds issued	(545)		(545)	(545)
Transfer In				
Total Other Financing Sources (Uses)	\$ 102,316		102,316	102,316
Net Change In Fund Balances	\$ 100,000		100,000	
Fund Balances - Beginning		100,000		
Fund Balances - Ending		\$ 100,000		

Webb County, Texas
Veterans Coalition, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 11,580		11,580	11,580
Capital Outlay		107,505	107,505	500,000
Total Expenditures	\$ 11,580	107,505	119,085	511,580
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(11,580)	(107,505)	(119,085)	(511,580)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 514,303		514,303	514,303
Premiums (discount) on bonds issued	(2,723)		(2,723)	(2,723)
Transfer In		100,000	100,000	
Total Other Financing Sources (Uses)	\$ 511,580	100,000	611,580	511,580
Net Change In Fund Balances	\$ 500,000	(7,505)	492,495	
Fund Balances - Beginning		500,000		
Fund Balances - Ending		\$ 492,495		

Webb County, Texas
Court House Annex, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 3,474		3,474	3,474
Capital Outlay		10,276	10,276	150,000
Total Expenditures	\$ 3,474	10,276	13,750	153,474
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,474)	(10,276)	(13,750)	(153,474)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 154,291		154,291	154,291
Premiums (discount) on bonds issued	(817)		(817)	(817)
Transfer In				
Total Other Financing Sources (Uses)	\$ 153,474		153,474	153,474
Net Change In Fund Balances	\$ 150,000	(10,276)	139,724	
Fund Balances - Beginning		150,000		
Fund Balances - Ending		\$ 139,724		

Webb County, Texas
Capital Outlay, Series 2006

Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$	108,354	108,354	108,354
Community & Economic Development				
Minor Apparatus & Tools		135,969	135,969	135,969
Public Safety				
Minor Apparatus & Tools		9,722	9,722	9,722
Correction and Rehabilitation				
Minor Apparatus & Tools				
Justice System				
Minor Apparatus & Tools		65,860	65,860	65,860
Health And Human Services				
Minor Apparatus & Tools		1,463	1,463	1,463
Infrastructure And Environmental Services				
Minor Apparatus & Tools		23,814	23,814	23,814
Debt Service				
Bond issuance costs	41,691		41,691	41,691
Capital Outlay		1,282,865	1,282,865	2,334,338
Total Expenditures	\$ 41,691	1,628,047	1,669,738	2,721,211
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(41,691)	(1,628,047)	(1,669,738)	(2,721,211)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,851,493		1,851,493	1,851,493
Premiums (discount) on bonds issued	(9,802)		(9,802)	(9,802)
Transfer In		879,520	879,520	879,520
Transfer Out		(508,520)	(508,520)	(508,520)
Total Other Financing Sources (Uses)	\$ 1,841,691	371,000	2,212,691	2,721,211
Net Change In Fund Balances	\$ 1,800,000	(1,257,047)	542,953	
Fund Balances - Beginning		\$ 1,800,000		
Fund Balances - Ending		542,953		

Webb County, Texas
Park Development, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Infrastructure And Environmental Services		41,927	41,927	41,927
Minor Apparatus & Tools				
Debt Service				
Bond issuance costs	\$ 92,645		92,645	92,645
Capital Outlay	166,601	1,568,658	1,735,259	2,578,916
Total Expenditures	\$ 259,246	1,610,585	1,869,831	2,713,488
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(259,246)	(1,610,585)	(1,869,831)	(2,713,488)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 4,114,428		4,114,428	4,114,428
Premiums (discount) on bonds issued	(21,783)		(21,783)	(21,783)
Transfer In		100,363	100,363	100,363
Transfer Out		(1,479,520)	(1,479,520)	(1,479,520)
Total Other Financing Sources (Uses)	\$ 4,092,645	(1,379,157)	2,713,488	2,713,488
Net Change In Fund Balances	\$ 3,833,399	(2,989,742)	843,657	
Fund Balances - Beginning		3,833,399		
Fund Balances - Ending		\$ 843,657		

Webb County, Texas
Communication Tower, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 4,632		4,632	4,632
Capital Outlay				200,000
Total Expenditures	\$ 4,632		4,632	204,632
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(4,632)		(4,632)	(204,632)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 205,721		205,721	205,721
Premiums (discount) on bonds issued	(1,089)		(1,089)	(1,089)
Transfer In				
Total Other Financing Sources (Uses)	\$ 204,632		204,632	204,632
Net Change In Fund Balances	\$ 200,000		200,000	
Fund Balances - Beginning		200,000		
Fund Balances - Ending		\$ 200,000		

Webb County, Texas
Villa Antigua Phase III, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 2,316		2,316	2,316
Capital Outlay		201,692	201,692	217,908
Total Expenditures	\$ 2,316	201,692	204,008	220,224
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(2,316)	(201,692)	(204,008)	(220,224)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 102,861		102,861	102,861
Premiums (discount) on bonds issued	(545)		(545)	(545)
Transfer In		117,908	117,908	117,908
Total Other Financing Sources (Uses)	\$ 102,316	117,908	220,224	220,224
Net Change In Fund Balances	\$ 100,000	(83,784)	16,216	
Fund Balances - Beginning		100,000		
Fund Balances - Ending		\$ 16,216		

Webb County, Texas
Road & Bridge Capital Outlay, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 27,793		27,793	27,793
Capital Outlay		912,173	912,173	1,200,000
Total Expenditures	\$ 27,793	912,173	939,966	1,227,793
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(27,793)	(912,173)	(939,966)	(1,227,793)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,234,328		1,234,328	1,234,328
Premiums (discount) on bonds issued	(6,535)		(6,535)	(6,535)
Transfer In				
Total Other Financing Sources (Uses)	\$ 1,227,793		1,227,793	1,227,793
Net Change In Fund Balances	\$ 1,200,000	(912,173)	287,827	
Fund Balances - Beginning		1,200,000		
Fund Balances - Ending		\$ 287,827		

Webb County, Texas
Building Maintenance and Construction FY 07/08
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Outlay	\$			3,020,000
Total Expenditures	\$			3,020,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures				(3,020,000)
Other Financing Sources (Uses):				
Transfer In	\$	3,020,000	3,020,000	3,020,000
Total Other Financing Sources (Uses)	\$	3,020,000	3,020,000	3,020,000
Net Change In Fund Balances	\$	3,020,000	3,020,000	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 3,020,000		

Webb County, Texas
JJAEP Construction Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2007

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	\$				
Total Revenues	\$				
EXPENDITURES					
Current:					
Capital Outlay	\$				750,000
Total Expenditures	\$				750,000
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Other Financing Sources (Uses):					
Operating Transfers In	\$		750,000	750,000	750,000
Total Other Financing Sources (Uses)	\$		750,000	750,000	750,000
Net Change in Fund Balances	\$		750,000	750,000	
Fund Balances - Beginning					
Fund Balances - Ending			\$ 750,000		

Webb County, Texas
Historic Casa Ortiz, Series 2007
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Outlay	\$	1,650,000	1,650,000	1,650,000
Total Expenditures	\$	1,650,000	1,650,000	1,650,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(1,650,000)	(1,650,000)	(1,650,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	1,680,000	1,680,000	1,680,000
Issuance Cost		(30,000)	(30,000)	(30,000)
Total Other Financing Sources (Uses)	\$	1,650,000	1,650,000	1,650,000
Net Change In Fund Balances	\$			
Fund Balances - Beginning		\$		
Fund Balances - Ending		\$		

Webb County, Texas
Girl Scouts Center
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2007

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$	2,401	2,401	2,401
Other Revenues		634,000	634,000	634,000
Total Revenues	\$	636,401	636,401	636,401
EXPENDITURES				
Current:				
Capital Outlay	\$	504,840	504,840	1,178,000
Total Expenditures	\$	504,840	504,840	1,178,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		131,561	131,561	(541,599)
Other Financing Sources (Uses):				
Transfer In		544,000	544,000	544,000
Total Other Financing Sources (Uses)	\$	544,000	544,000	544,000
Net Change In Fund Balances	\$	675,561	675,561	2,401
Fund Balances - Beginning				
Fund Balances - Ending		\$ 675,561		

Webb County, Texas
Texas A & M University - Self Help Nutrition and Learning Center
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2007

Grant Period 8/14/06 - 8/14/08				
	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 10,895	116,090	126,985	127,622
Total Revenues	\$ 10,895	116,090	126,985	127,622
EXPENDITURES				
Current:				
Community and Economic Development:				
Nutrition and Learning Center	\$ 10,895	116,090	126,985	127,622
Total Expenditures	\$ 10,895	116,090	126,985	127,622
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
Office of Rural and Community Affairs - Contract Number 724195
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2007

Grant #724195
Grant Period 5/17/05 - 5/12/08

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	\$	98,065	35,507	133,572	500,000
Revenue In Kind					58,000
Total Revenues	\$	<u>98,065</u>	<u>35,507</u>	<u>133,572</u>	<u>558,000</u>
EXPENDITURES					
Current:					
Capital Projects:					
Rehabilitation of Private Properties (Water Service)	\$				77,250
Rehabilitation of Private Properties (Sewer Service)					93,900
Water Facilities					138,650
Engineering and Architectural Services		74,506	18,891	93,397	125,200
General Administration		23,559	16,616	40,175	65,000
Expenditures In Kind					58,000
Total Expenditures	\$	<u>98,065</u>	<u>35,507</u>	<u>133,572</u>	<u>558,000</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund Balances - Beginning					
Fund Balances - Ending	\$		<u> </u>		

Webb County, Texas
Office of Rural and Community Affairs - Contract Number 721175
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2007

Grant #721175
Grant Period 7/05/02 - 7/04/08

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	\$	47,330	4,074	51,404	300,000
Total Revenues	\$	47,330	4,074	51,404	300,000
EXPENDITURES					
Current:					
Capital Projects:					
Rehabilitation of Private Properties (Water Service)	\$				63,000
Rehabilitation of Private Properties (Sewer Service)					173,400
Engineering and Architectural Services		27,250		27,250	38,600
General Administration		20,080	4,074	24,154	25,000
Total Expenditures	\$	47,330	4,074	51,404	300,000
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$	<u> </u>		<u> </u>	<u> </u>
Fund Balances - Beginning			<u> </u>		
Fund Balances - Ending			\$ <u> </u>		

Webb County, Texas
Office of Rural and Community Affairs - Contract Number 722205
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2007

Grant #722205
Grant Period 4/28/04 - 12/27/07

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 67,943	432,057	500,000	500,000
Revenue In Kind	10,000	10,000	10,000	10,000
Total Revenues	\$ 77,943	432,057	510,000	510,000
EXPENDITURES				
Current:				
Capital Projects:				
Sewer Facilities	\$ 67,943	432,057	500,000	500,000
Expenditures In Kind	10,000	10,000	10,000	10,000
Total Expenditures	\$ 77,943	432,057	510,000	510,000
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
Office of Rural and Community Affairs - Contract Number 725891
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2007

Grant #725891
Grant Period 6/22/05 - 6/21/07

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Intergovernmental	\$ 412,032	387,968	800,000	800,000
Revenue In Kind		80,369	80,369	80,369
Total Revenues	\$ 412,032	468,337	880,369	880,369
EXPENDITURES				
Current:				
Capital Projects:				
Neighborhood Facilities/ Community Centers	\$ 355,940	358,050	713,990	713,990
Flood & Drainage Facilities Engineering and Architectural Services	34,747	1,253	36,000	36,000
Expenditures In Kind		80,369	80,369	80,369
General Administration	21,345	28,665	50,010	50,010
Total Expenditures	\$ 412,032	468,337	880,369	880,369
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
U.S. Department of Commerce - Webb County Rail Bypass Master Plan
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2007

EDA Investment #08-88-04040

Grant Period 9/01/05 - 8/30/07

	Prior Years	Current Years	Total To Date	Project Authorization
REVENUES				
Intergovernmental	\$ 205,800	205,941	411,741	411,741
County Match	88,200	88,260	176,460	176,460
Total Revenues	\$ 294,000	294,201	588,201	588,201
EXPENDITURES				
Current:				
Infrastructure and Environmental Services:				
Operating Expenditures	\$			
Professional Services	294,000	294,120	588,120	588,120
Other Expenditures		81	81	81
Total Expenditures	\$ 294,000	294,201	588,201	588,201
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
Texas Water Development Board - Contract G11900
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2007

TWDB Contract # G11900 Grant Period 7/14/99-7/31/09				
	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 5,610,403	201,286	5,811,689	5,882,145
Total Revenues	\$ 5,610,403	201,286	5,811,689	5,882,145
EXPENDITURES				
Capital Project:				
Professional Services	\$ 684,891	9,723	694,614	845,771
Other	177,693	24,150	201,843	288,555
Capital Outlay	4,747,819	167,414	4,915,233	4,747,819
Total Expenditures	\$ 5,610,403	201,286	5,811,689	5,882,145
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$ <u> </u>		<u> </u>	<u> </u>
Fund Balances - Beginning			<u> </u>	
Fund Balances - Ending		\$ <u> </u>		

Webb County, Texas
Texas Department of Transportation - El Cenizo Border Colonia Access Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2007

Grant #3BCF5012
Grant Period 1/10/03 - 8/31/08

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	\$	2,235,953	50,166	2,286,119	2,317,278
Total Revenues	\$	2,235,953	50,166	2,286,119	2,317,278
EXPENDITURES					
Current:					
Capital Projects:					
Construction					
Street and Drainage Improvements	\$	2,042,829	29,673	2,072,502	2,091,879
Engineering and Architectural					
Services		113,880		113,880	118,399
General Administration		79,244	20,493	99,737	107,000
Total Expenditures	\$	2,235,953	50,166	2,286,119	2,317,278
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending	\$				

Webb County, Texas
Texas Department of Transportation - Rio Bravo Border Colonia Access Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2007

Grant #3BCF5013
Grant Period 1/10/03 - 7/10/07

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	\$	2,281,815	24,400	2,306,215	2,306,215
Total Revenues	\$	2,281,815	24,400	2,306,215	2,306,215
EXPENDITURES					
Current:					
Capital Projects:					
Construction					
Street and Drainage Improvements	\$	1,854,184	24,400	1,878,584	1,878,584
Engineering and Architectural					
Services		372,440		372,440	372,440
General Administration		55,191		55,191	55,191
Total Expenditures	\$	2,281,815	24,400	2,306,215	2,306,215
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$	=====		=====	=====
Fund Balances - Beginning			=====		
Fund Balances - Ending			\$ =====		

Webb County, Texas

TXDOT - Bruni, Mirando, Los Corralitos Border Colonia Access Program

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2007**

Grant #3BCF5014

Grant Period 1/10/03 - 8/31/08

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES					
Intergovernmental	\$	432,707	273,786	706,493	1,094,228
Total Revenues	\$	<u>432,707</u>	<u>273,786</u>	<u>706,493</u>	<u>1,094,228</u>
EXPENDITURES					
Current:					
Capital Projects:					
Construction					
Street and Drainage Improvements	\$	220,782	273,403	494,185	574,508
Engineering and Architectural					
Services		210,860		210,860	449,450
General Administration		1,065	383	1,448	70,270
Total Expenditures	\$	<u>432,707</u>	<u>273,786</u>	<u>706,493</u>	<u>1,094,228</u>
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$	<u> </u>		<u> </u>	<u> </u>
Fund Balances - Beginning			<u> </u>		
Fund Balances - Ending			\$ <u> </u>		

Webb County, Texas
TXDOT - Tanquecitos I & II Border Colonia Access Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2007

Grant #5BCF5029

Grant Period 6/20/05 - 6/20/08

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES					
Intergovernmental	\$	133,739	141,900	275,639	1,230,015
Total Revenues	\$	<u>133,739</u>	<u>141,900</u>	<u>275,639</u>	<u>1,230,015</u>
EXPENDITURES					
Current:					
Capital Projects:					
Construction					
Street and Drainage Improvements	\$				884,679
Engineering and Architectural					
Services		133,739	68,095	201,834	270,569
General Administration			73,805	73,805	74,767
Total Expenditures	\$	<u>133,739</u>	<u>141,900</u>	<u>275,639</u>	<u>1,230,015</u>
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$	<u> </u>		<u> </u>	<u> </u>
Fund Balances - Beginning					
Fund Balances - Ending			\$ <u> </u>		

Webb County, Texas

TXDOT - D-5 Acres

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2007**

Grant #5BCF5030

Grant Period 06/01/06 - 06/01/08

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	\$	8,938	14,878	23,816	241,083
Total Revenues	\$	8,938	14,878	23,816	241,083
EXPENDITURES					
Current:					
Capital Projects:					
Construction					
Street And Drainage Improvements	\$				190,053
Engineering And Architectural					
Services		8,879	12,478	21,357	31,554
General Administration		59	2,400	2,459	19,476
Total Expenditures	\$	8,938	14,878	23,816	241,083
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances-Beginning					
Fund Balances-Ending	\$				

Webb County, Texas
TXDOT - Ranchito Penitas West Roadway Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2007

Grant #5BCF5031
Grant Period 10/01/05 - 09/30/07

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Intergovernmental	\$ 214,737	147,565	362,302	1,127,320
Total Revenues	\$ 214,737	147,565	362,302	1,127,320
EXPENDITURES				
Current:				
Capital Projects:				
Construction	\$			
Street And Drainage Improvements				650,055
Engineering and Architectural				
Services	214,737	147,565	362,302	386,194
General Administration				91,071
Total Expenditures	\$ 214,737	147,565	362,302	1,127,320
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
TXDOT - San Carlos #1 and #2
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2007

Grant #5BCF5032
Grant Period 06/01/06 - 06/01/08

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$	198,066	198,066	1,442,002
Total Revenues	\$	198,066	198,066	1,442,002
EXPENDITURES				
Current:				
Capital Projects:				
Construction				
Street And Drainage Improvements	\$			1,076,849
Engineering And Architectural				
Services		151,172	151,172	248,661
General Administration		46,894	46,894	116,492
Total Expenditures	\$	198,066	198,066	1,442,002
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	\$			
Fund Balances-Beginning				
Fund Balances-Ending		\$		

Webb County, Texas
Texas Department of Transportation - Contract Number 5BCF5033
Old Milwaukee Border Colonia Access Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2007

Grant #5BCF5033

Grant Period 6/20/05 - 6/19/08

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 48,990	29,376	78,366	423,786
Total Revenues	\$ 48,990	29,376	78,366	423,786
EXPENDITURES				
Current:				
Capital Projects:				
Construction	\$			
Street And Drainage Improvements				304,224
Engineering And Architectural				
Services	48,931	29,054	77,985	93,802
General Administration	59	322	381	25,760
Total Expenditures	\$ 48,990	29,376	78,366	423,786
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
TXDOT - Ranchitos 359 East Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2007

Grant #5BCF5034
Grant Period 10/01/05 - 09/30/07

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 10,618	18,463	29,081	337,035
Total Revenues	\$ 10,618	18,463	29,081	337,035
EXPENDITURES				
Current:				
Capital Projects:				
Construction	\$			
Street And Drainage Improvements				279,682
Engineering And Architectural				
Services	10,618	18,463	29,081	30,126
General Administration				27,227
Total Expenditures	\$ 10,618	18,463	29,081	337,035
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	\$			
Fund Balances-Beginning				
Fund Balances-Ending		\$		

Webb County, Texas
Texas Department of Transportation - Contract Number 5BCF5035
Los Altos Border Colonia Access Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2007

Grant #5BCF5035

Grant Period 6/20/05 - 6/19/08

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 37,869	36,485	74,354	569,306
Total Revenues	\$ 37,869	36,485	74,354	569,306
EXPENDITURES				
Current:				
Capital Projects:				
Construction	\$			
Street And Drainage Improvements				411,382
Engineering and Architectural				
Services	37,810	36,485	74,295	123,319
General Administration	59		59	34,605
Total Expenditures	\$ 37,869	36,485	74,354	569,306
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
Texas Water Development Board-Contract G11800/G17100
Rio Bravo-El Cenizo Water & Wastewater Project
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2007

Grant # G11800/G17100 Grant Period 7/14/99 - 07/31/09				
	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 16,142,463	199,730	16,342,193	20,809,778
Interest	68,258	4,921	73,179	
Total Revenues	<u>\$ 16,210,721</u>	<u>204,651</u>	<u>16,415,372</u>	<u>20,809,778</u>
EXPENDITURES				
Capital Projects:				
Professional Services	\$ 1,641,919	215,550	1,857,469	2,275,511
Other Expenses	2,592,915	3,610	2,596,525	3,082,259
Capital Outlay	11,974,366	(13,823)	11,960,543	15,452,008
Total Expenditures	<u>16,209,200</u>	<u>205,337</u>	<u>16,414,537</u>	<u>20,809,778</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 1,521</u>	<u>(686)</u>	<u>835</u>	
Fund Balances - Beginning		686		
Fund Balances - Ending		<u>\$</u>		

Webb County, Texas
Texas Forest Service-Rural Volunteer Fire Department Assistance Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2007

	<u>2006-2007</u>			
	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Intergovernmental	\$ <u> </u>	<u>108,000</u>	<u>108,000</u>	<u>108,000</u>
Total Revenues	\$ <u> </u>	<u>108,000</u>	<u>108,000</u>	<u>108,000</u>
 EXPENDITURES				
Capital Project:				
Capital Outlay	\$ <u> </u>	<u>108,000</u>	<u>108,000</u>	<u>108,000</u>
Total Expenditures	\$ <u> </u>	<u>108,000</u>	<u>108,000</u>	<u>108,000</u>
 Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$ <u> </u>		<u> </u>	<u> </u>
 Fund Balances - Beginning		<u> </u>		
Fund Balances - Ending		\$ <u> </u>		



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NON-MAJOR GOVERNMENTAL FUNDS
Debt Service Fund

WEBB COUNTY, TEXAS DEBT SERVICE

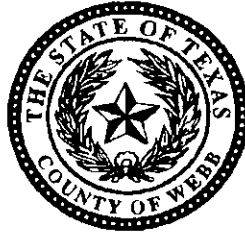
This fund is used to account for the payment of principal and interest on general long-term debt. Financing is provided by ad valorem taxes and County's Water Utility Enterprise Fund.

Webb County, Texas
Debt Service Fund
Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	<u>2007</u>
ASSETS	
Current:	
Cash And Cash Equivalents	\$ 1,050,922
Delinquent Taxes Receivable	1,279,296
Less Allowance For Estimated Uncollectible Taxes	<u>(187,168)</u>
Net Taxes Receivable	1,092,128
Due From Other Funds	<u>67,646</u>
Total Current Assets	<u>2,210,696</u>
 Total Assets	 \$ <u><u>2,210,696</u></u>
 LIABILITIES AND FUND EQUITY	
Current Liabilities:	
Accounts Payable	\$ 20,783
Deferred Revenue	<u>1,031,105</u>
Total Liabilities	\$ <u><u>1,051,888</u></u>
 Fund Equity:	
Reserved for Debt Service	\$ <u>1,158,808</u>
Total Fund Equity	\$ <u><u>1,158,808</u></u>
 Total Liabilities And Fund Equity	 \$ <u><u>2,210,696</u></u>

Webb County, Texas
Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended September 30, 2007 with Comparative Figures
For the Year Ended September 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/06
	Original	Final			
REVENUES					
Property Taxes	\$ 6,959,280	6,959,280	7,017,997	58,717	6,294,045
Refunds	287,257	287,257	9,203	(278,054)	2,142
Investment Earnings	65,000	65,000	163,228	98,228	165,222
Total Revenues	<u>7,311,537</u>	<u>7,311,537</u>	<u>7,190,428</u>	<u>(121,109)</u>	<u>6,461,409</u>
EXPENDITURES					
Current:					
General Government					
Issuance Costs					
Debt Service					
Certificates Of Obligation	3,990,000	3,957,609	3,851,928	105,681	3,212,743
Notes On Equipment	58,239	58,239	58,238	1	286,806
Loan Payments	150,108	150,404	150,403	1	144,124
Interest And Fiscal Charges	3,587,352	3,587,352	3,458,825	128,527	2,985,288
Late Payment Fees		530	527	3	275
Payments to Escrow Agent					
Total Expenditures	<u>7,785,699</u>	<u>7,754,134</u>	<u>7,519,921</u>	<u>234,213</u>	<u>6,629,236</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(474,162)	(442,597)	(329,493)	113,104	(167,827)
Other Financing Sources (Uses):					
Transfers In	524,495	524,495	547,772	23,277	525,865
Total Other Financing Sources (Uses)	<u>524,495</u>	<u>524,495</u>	<u>547,772</u>	<u>23,277</u>	<u>525,865</u>
Net change in fund balances	\$ <u>50,333</u>	<u>81,898</u>	218,279	<u>136,381</u>	358,038
Fund Balances- Beginning			940,529		582,491
Fund Balances- Ending			<u>\$ 1,158,808</u>		<u>940,529</u>



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INTERNAL SERVICE FUNDS

WEBB COUNTY EMPLOYEES' HEALTH BENEFITS

An internal service fund used to account for Webb County employees' medical and dental premiums and payments.

WORKER'S COMPENSATION RESERVE FUND

An internal service fund used to account for Webb County's self insurance of workmen's compensation premiums and payments.

Webb County, Texas
Combining Statement of Net Assets
Internal Service Funds
September 30, 2007

	<u>Employees Health Benefits</u>	<u>Workers Compensation Reserve</u>	<u>Total</u>
ASSETS			
Current assets:			
Cash and investments	\$ 1,366,168	\$ 3,797,352	\$ 5,163,520
Due from other funds	259,466	-	259,466
Total current assets	<u>1,625,634</u>	<u>3,797,352</u>	<u>5,422,986</u>
Non-current assets:			
Capital Assets:			
Equipment and Furniture	60,128	23,940	84,068
Less Accumulated depreciation	<u>(60,128)</u>	<u>(23,940)</u>	<u>(84,068)</u>
Total non-current assets	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u><u>1,625,634</u></u>	<u><u>3,797,352</u></u>	<u><u>5,422,986</u></u>
LIABILITIES			
Current Liabilities:			
Accounts payable	448,462	75,318	523,780
Due to other funds	461,469	504,930	966,399
Other Accrued expenses	100,011	27,904	127,915
Compensated absences	-	22,812	22,812
Claims and judgments	615,692	531,827	1,147,519
Total current liabilities	<u>1,625,634</u>	<u>1,162,791</u>	<u>2,788,425</u>
Non-current liabilities:			
Claims and judgments	-	244,452	244,452
Total non-current liabilities	<u>-</u>	<u>244,452</u>	<u>244,452</u>
Total liabilities	<u><u>1,625,634</u></u>	<u><u>1,407,243</u></u>	<u><u>3,032,877</u></u>
NET ASSETS			
Unrestricted	-	2,390,109	2,390,109
Total net assets	<u><u>\$ -</u></u>	<u><u>\$ 2,390,109</u></u>	<u><u>\$ 2,390,109</u></u>

Webb County, Texas
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended September 30, 2007

	<u>Employees Health Benefits</u>	<u>Workers Compensation Reserve</u>	<u>Total</u>
REVENUES			
Charges for services	\$ 8,082,081	\$ 2,460,028	\$ 10,542,109
Total operating revenues	<u>8,082,081</u>	<u>2,460,028</u>	<u>10,542,109</u>
OPERATING EXPENSES			
Contractual services	-	58,194	58,194
Other supplies and expenses	-	9,608	9,608
Insurance claims and expenses	8,424,177	709,725	9,133,902
Depreciation	4,767	-	4,767
Total operating expenses	<u>8,428,944</u>	<u>777,527</u>	<u>9,206,471</u>
Operating income (loss)	<u>(346,863)</u>	<u>1,682,501</u>	<u>1,335,638</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest and investment revenue	92,537	152,884	245,421
Total non-operating revenue (expenses)	<u>92,537</u>	<u>152,884</u>	<u>245,421</u>
Income (loss) before contributions and transfers	(254,326)	1,835,385	1,581,059
Transfers in	249,560	-	249,560
Transfers out	-	(611,504)	(611,504)
Change in net assets	(4,766)	1,223,881	1,219,115
Total net assets - beginning	4,766	1,166,228	1,170,994
Total net assets - ending	<u>\$ -</u>	<u>\$ 2,390,109</u>	<u>\$ 2,390,109</u>

Webb County, Texas
Webb County Employees' Health Benefits
Schedule of Revenues and Expenses - Budget and Actual - (Budget Basis)
and Changes in Net Assets
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Budgeted Amounts		Actual	Actual	Variance with	Total
	Original	Final	Amounts	Budget Basis	Final Budget-- Positive (Negative)	Prior Year As Of 9/30/06
OPERATING REVENUES:						
Charges For Services	\$ 6,127,993	6,127,993	6,151,006	6,151,006	23,013	5,863,971
Charges For Services-Employees	1,777,490	1,777,490	1,931,075	1,931,075	153,585	1,305,361
Total Operating Revenues	<u>7,905,483</u>	<u>7,905,483</u>	<u>8,082,081</u>	<u>8,082,081</u>	<u>176,598</u>	<u>7,169,332</u>
OPERATING EXPENSES:						
Administrative Travel						
Local Mileage						
Current:						
Blue Cross/Blue Shield Ad	1,224,902	1,220,134	1,089,783	1,089,783	130,351	1,042,804
Cafeteria Plan Sec 125 Ad	20,000	20,000	18,865	18,865	1,135	17,971
Cobra Administration Fees	3,000	3,000	1,350	1,350	1,650	900
Basic Life Insurance	65,000	65,000	62,833	62,833	2,167	59,115
Depreciation Expense		4,768	4,767	4,767	1	5,938
Health Education Program						1,265
Health Fair Month						9,799
Claims Paid	6,259,447	6,069,447	5,668,796	5,668,796	400,651	4,925,200
Claims Paid-Dental	420,000	420,712	399,863	399,863	20,849	398,761
Claims Paid-Prescriptions	993,400	1,182,688	1,182,688	1,182,688		801,029
Total Operating Expenses	<u>8,985,749</u>	<u>8,985,749</u>	<u>8,428,945</u>	<u>8,428,945</u>	<u>556,804</u>	<u>7,262,782</u>
Operating Income (Loss)	<u>(1,080,266)</u>	<u>(1,080,266)</u>	<u>(346,864)</u>	<u>(346,864)</u>	<u>733,402</u>	<u>(93,450)</u>
NON-OPERATING REVENUES						
Interest			92,537	92,537	92,537	74,872
Total Non-Operating Revenues			<u>92,537</u>	<u>92,537</u>	<u>92,537</u>	<u>74,872</u>
OPERATING INCOME BEFORE TRANSFERS	<u>(1,080,266)</u>	<u>(1,080,266)</u>	<u>(254,327)</u>	<u>(254,327)</u>	<u>825,939</u>	<u>(18,578)</u>
Transfers In			249,560	249,560	249,560	12,640
Change in net assets	<u>(1,080,266)</u>	<u>(1,080,266)</u>	<u>(4,767)</u>	<u>(4,767)</u>	<u>1,075,499</u>	<u>(5,938)</u>
Total net assets - beginning			4,767			10,705
Total net assets - ending			\$ <u>4,767</u>			<u>4,767</u>

Webb County, Texas
Webb County Worker's Compensation Reserve Fund
Schedule of Revenues and Expenses - Budget and Actual - (Budget Basis)
and Changes in Net Assets
Year Ended September 30, 2007 with Comparative Figures
for Year Ended September 30, 2006

	Budgeted Amounts		Actual	Actual	Variance with	Total
	Original	Final	Amounts	Budget	Final Budget-- Positive (Negative)	Prior Year As Of 9/30/06
OPERATING REVENUES:						
Charges For Services And Refunds	\$ 2,375,103	2,375,103	2,460,028	2,460,028	84,925	2,189,754
Total Operating Revenues	<u>2,375,103</u>	<u>2,375,103</u>	<u>2,460,028</u>	<u>2,460,028</u>	<u>84,925</u>	<u>2,189,754</u>
OPERATING EXPENSES:						
Current:						
Professional Services	50,000	48,991	48,991	48,991		41,982
Professional Services Drug/Alcohol Test	40,000	9,203	9,203	9,203		11,186
Bonds And Insurance	10,000	9,608	9,608	9,608		2,401
Worker's Compensation Premium	105,700	74,544	74,544	74,544		86,985
Third Party Administration	90,000	13,150	13,150	13,150		48,706
Claims Paid Major Medical	800,000	622,031	622,031	622,031		805,039
Total Operating Expenses	<u>1,095,700</u>	<u>777,527</u>	<u>777,527</u>	<u>777,527</u>		<u>996,299</u>
Operating Income (Loss)	<u>1,279,403</u>	<u>1,597,576</u>	<u>1,682,501</u>	<u>1,682,501</u>	<u>84,925</u>	<u>1,193,455</u>
NON-OPERATING REVENUES						
Interest	25,000	25,000	152,884	152,884	127,884	135,413
Total Non-Operating Revenues	<u>25,000</u>	<u>25,000</u>	<u>152,884</u>	<u>152,884</u>	<u>127,884</u>	<u>135,413</u>
OPERATING INCOME BEFORE TRANSFERS	1,304,403	1,622,576	1,835,385	1,835,385	212,809	1,328,868
Transfers Out to:						
General Fund						(200,000)
Employee Retiree Insurance Trust Fund	(150,000)	(150,000)	(361,944)	(361,944)	(211,944)	(150,000)
Employee's Health Benefit Fund		(318,173)	(249,560)	(249,560)	68,613	(12,640)
Total Transfers	<u>(150,000)</u>	<u>(468,173)</u>	<u>(611,504)</u>	<u>(611,504)</u>	<u>(143,331)</u>	<u>(362,640)</u>
Change in net assets	<u>1,154,403</u>	<u>1,154,403</u>	<u>1,223,881</u>	<u>1,223,881</u>	<u>69,478</u>	<u>966,228</u>
Total net assets - beginning			1,166,228			200,000
Total net assets - ending			<u>\$ 2,390,109</u>			<u>1,166,228</u>

Webb County, Texas
Internal Service Funds
Combining Statement of Cash Flows
Year Ended September 30, 2007

	Webb County Employees Health Benefits	Webb County Worker's Compensation Reserve Fund	Total 2007
CASH FLOWS FROM OPERATING ACTIVITIES			
Premiums from participants	\$ 8,082,081	2,460,028	10,542,109
Payments to vendors, suppliers, and insurance administrators	<u>(8,362,326)</u>	<u>(2,571,093)</u>	<u>(10,933,419)</u>
Net cash provided by operating activities	<u>(280,245)</u>	<u>(111,065)</u>	<u>(391,310)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Interfund Transfer			
Transfers In	249,560		249,560
Transfers Out		<u>(611,504)</u>	<u>(611,504)</u>
Net cash provided by non capital financing activities	<u>249,560</u>	<u>(611,504)</u>	<u>(361,944)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment earnings	<u>92,537</u>	<u>152,884</u>	<u>245,421</u>
Net cash provided by investing activities	<u>92,537</u>	<u>152,884</u>	<u>245,421</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>61,852</u>	<u>(569,686)</u>	<u>(507,833)</u>
Cash and pooled investments, beginning of year	<u>1,304,316</u>	<u>4,367,038</u>	<u>5,671,354</u>
Cash and pooled investments, end of year	\$ <u>1,366,168</u>	<u>3,797,352</u>	<u>5,163,520</u>
Reconciliation of operating income to net cash provided (used) by operations:			
Operating income	\$ (346,864)	1,682,501	1,335,637
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation expense	4,767		4,767
(Increase) Decrease in Due from Other Funds	(124,820)	168,368	43,548
Increase (Decrease) in Accounts Payable	1,000	22,424	23,424
Increase (Decrease) in Accrued Liabilities	(107,429)		(107,429)
Increase (Decrease) in Other Payable		(8,767)	(8,767)
Increase (Decrease) in Due to Other Funds		(1,925,986)	(1,925,986)
Increase (Decrease) in Funds Held In Trust	293,101		293,101
Increase (Decrease) in Short-Term Risk Liability		19,892	19,892
Increase (Decrease) in Long-Term Risk Liability		<u>(69,497)</u>	<u>(69,497)</u>
Total adjustments	<u>66,619</u>	<u>(1,793,566)</u>	<u>(1,726,947)</u>
Net cash provided by operating activities	\$ <u>(280,245)</u>	<u>(111,065)</u>	<u>(391,310)</u>

NON-MAJOR GOVERNMENTAL FUNDS
Fiduciary Funds

INVESTMENT TRUST FUND

The Permanent School Investment Trust Fund accounts for the monies held for the benefit of various independent school districts in the County. The principal is held intact with all interest and other revenues transferred to the Available School Fund for distribution to the respective school districts in Webb County.

INVESTMENT TRUST FUND

The Available School Investment Trust Fund accounts for revenues earned by the Permanent School private-purpose trust fund. Revenues are distributed annually to independent school districts in the County.

PENSION TRUST FUND

The County established in January 2003 an Employee Retiree Insurance Trust Fund (Other Employee Benefit Trust Fund) for health insurance and funded the first year from an internal fund transfer.

AGENCY FUNDS

The District Clerk Fund account for monies held in trust for these elected officials.

The County Clerk Fund account for monies held in trust for these elected officials.

The District Attorney Hot Check Processing Fund accounts for monies collected on behalf of various payees.

The District Attorney's Pool Forfeiture Fund accounts for all of Webb County's forfeitures and are subsequently awarded to other governmental units for law enforcement activities.

The County Sheriff Inmate Trust Fund accounts for inmates' monies.

The Cash Bond Funds account for monies for individuals released on cash bonds.

The Tax Assessor-Collector Fund accounts for collection and payment of monies for other taxing entities within the County.

Webb County, Texas
Statement of Fiduciary Net Assets
Fiduciary Funds
September 30, 2007

	<u>Investment Trust Funds</u>			<u>Employee Retiree</u>
	<u>Permanent School</u>	<u>Available School</u>	<u>Total</u>	<u>Insurance Trust</u>
	<u>Fund</u>			<u>Fund</u>
ASSETS				
Cash and investments	\$ 1,011,121	\$ 383,934	\$ 1,395,055	\$ 208,067
Other receivables	1,392,880	133,340	1,526,220	224,476
Total assets	<u>2,404,001</u>	<u>517,274</u>	<u>2,921,275</u>	<u>432,543</u>
LIABILITIES				
Accounts payable	-	157,994	157,994	20,820
Refunds payable and others	-	-	-	411,723
Total liabilities	<u>-</u>	<u>157,994</u>	<u>157,994</u>	<u>432,543</u>
NET ASSETS				
Held in trust for benefits and other purposes	<u>\$ 2,404,001</u>	<u>\$ 359,280</u>	<u>\$ 2,763,281</u>	

Webb County, Texas
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended September 30, 2007

	<u>Investment Trust Funds</u>			<u>Employee Retiree</u>
	<u>Permanent School</u>	<u>Available School</u>	<u>Total</u>	<u>Insurance Trust</u>
	<u>Fund</u>			<u>Fund</u>
ADDITIONS				
Contributions:				
Employer	\$ -	\$ -	\$ -	\$ -
Plan Members	-	-	-	52,008
Total contributions	-	-	-	52,008
Investment earnings:				
Interest	218,119	18,937	237,056	15,384
Total net investment earnings	218,119	18,937	237,056	15,384
Other Additions:				
Grazing lease and royalties	1,531,487	-	1,531,487	-
Transfers in	-	345,606	345,606	361,945
Total other additions	1,531,487	345,606	1,877,093	361,945
Total additions	1,749,607	364,543	2,114,150	429,337
DEDUCTIONS				
Benefits	-	-	-	21,487
Claims	-	-	-	565,223
Administrative	-	-	-	23,101
Education	-	5,263	5,263	-
Transfers out	345,606	-	345,606	-
Total deductions	345,606	5,263	350,869	609,811
Change in net assets	1,404,001	359,280	1,763,281	(180,475)
Net assets - beginning	1,000,000	-	1,000,000	180,475
Net assets - ending	\$ 2,404,001	\$ 359,280	\$ 2,763,281	\$ 0

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2007

	<u>District Clerk Agency</u>	<u>County Clerk Agency</u>	<u>District Attorney Hot Check Processing</u>	<u>District Attorney Pooled Seizures</u>
ASSETS				
Cash and investments	\$ 9,777,980	\$ 475,547	\$ 56,778	\$ 2,592,365
Other receivables	594	-	-	-
Total assets	<u>9,778,574</u>	<u>475,547</u>	<u>56,778</u>	<u>2,592,365</u>
LIABILITIES				
Accounts payable	-	-	2,334	-
Due to other governments	-	-	-	-
Refunds payable and others	9,778,574	475,547	54,444	2,592,365
Total liabilities	<u>9,778,574</u>	<u>475,547</u>	<u>56,778</u>	<u>2,592,365</u>

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2007

	<u>Sheriff Inmate Trust</u>	<u>Cash Bonds Agency</u>	<u>Tax Assessor Collector Agency</u>	<u>Agency Funds</u>
ASSETS				
Cash and investments	\$ 65,443	\$ 162,897	\$ 3,593,709	\$ 16,724,719
Other receivables	84	574,007	95,051	669,736
Total assets	<u>65,527</u>	<u>736,904</u>	<u>3,688,760</u>	<u>17,394,455</u>
LIABILITIES				
Accounts payable	-	-	25,417	27,751
Due to other governments	-	-	3,663,343	3,663,343
Refunds payable and others	65,527	736,904	-	13,703,361
Total liabilities	<u>65,527</u>	<u>736,904</u>	<u>3,688,760</u>	<u>17,394,455</u>



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Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2007

	Balance October 1, 2006	Additions	Deductions	Balance September 30, 2007
District Clerk Fund				
ASSETS				
Cash and investments	\$ 8,820,443	14,953,054	13,995,516	9,777,980
Other receivables	594			594
Total Assets	<u>\$ 8,821,037</u>	<u>14,953,054</u>	<u>13,995,516</u>	<u>9,778,574</u>
LIABILITIES				
Refunds payable and others	\$ 8,821,037	11,986,249	11,028,712	9,778,574
Total Liabilities	<u>\$ 8,821,037</u>	<u>11,986,249</u>	<u>11,028,712</u>	<u>9,778,574</u>
County Clerk Fund				
ASSETS				
Cash and investments	\$ 856,338	626,281	1,007,072	475,547
Total Assets	<u>\$ 856,338</u>	<u>626,281</u>	<u>1,007,072</u>	<u>475,547</u>
LIABILITIES				
Refunds payable and others	\$ 856,338	482,461	863,252	475,547
Total Liabilities	<u>\$ 856,338</u>	<u>482,461</u>	<u>863,252</u>	<u>475,547</u>
D.A. Hot Check Processing				
ASSETS				
Cash and investments	\$ 51,264	624,534	619,019	56,778
Total Assets	<u>\$ 51,264</u>	<u>624,534</u>	<u>619,019</u>	<u>56,778</u>
LIABILITIES				
Accounts payable	\$ 2,304	31		2,334
Refunds payable and others	48,960	624,503	619,019	54,444
Total Liabilities	<u>\$ 51,264</u>	<u>619,019</u>	<u>624,503</u>	<u>56,778</u>
D.A. Pool Forfeiture Fund				
ASSETS				
Cash and investments	\$ 490,933	2,790,115	688,683	2,592,365
Total Assets	<u>\$ 490,933</u>	<u>2,790,115</u>	<u>688,683</u>	<u>2,592,365</u>
LIABILITIES				
Refunds payable and others	\$ 490,933	2,790,115	688,683	2,592,365
Total Liabilities	<u>\$ 490,933</u>	<u>2,790,115</u>	<u>688,683</u>	<u>2,592,365</u>

Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2007

	Balance October 1, 2006	Additions	Deductions	Balance September 30, 2007
Sheriff Inmate Trust Fund				
ASSETS				
Cash and investments	\$ 68,937	633,199	636,694	65,443
Other receivables	84			84
Total Assets	<u>\$ 69,021</u>	<u>633,199</u>	<u>636,694</u>	<u>65,527</u>
LIABILITIES				
Refunds payable and others	\$ 69,021	653,299	656,793	65,527
Total Liabilities	<u>\$ 69,021</u>	<u>653,299</u>	<u>656,793</u>	<u>65,527</u>
Cash Bonds				
ASSETS				
Cash and investments	\$ 123,223	176,100	136,427	162,897
Other receivables	576,007		2,000	574,007
Total Assets	<u>\$ 699,230</u>	<u>176,100</u>	<u>138,427</u>	<u>736,904</u>
LIABILITIES				
Refunds payable and others	\$ 699,230	183,600	145,927	736,904
Total Liabilities	<u>\$ 699,230</u>	<u>183,600</u>	<u>145,927</u>	<u>736,904</u>
Tax Assessor-Collector Fund				
ASSETS				
Cash and investments	\$ 3,268,397	92,046,850	91,721,538	3,593,709
Other receivables	28,880	94,745	28,574	95,051
Total Assets	<u>\$ 3,297,277</u>	<u>92,141,595</u>	<u>91,750,112</u>	<u>3,688,760</u>
LIABILITIES				
Accounts payable	\$ 38,550	40,284	53,417	25,417
Due to other governments	3,258,727	90,843,661	90,439,045	3,663,343
Total Liabilities	<u>\$ 3,297,277</u>	<u>90,883,945</u>	<u>90,492,462</u>	<u>3,688,760</u>
Total All Agency Funds				
ASSETS				
Cash and investments	\$ 13,679,535	111,850,134	108,804,949	16,724,719
Other receivables	605,565	1,345,560	1,656,665	669,736
Total Assets	<u>\$ 14,285,100</u>	<u>113,195,694</u>	<u>110,461,614</u>	<u>17,394,455</u>
LIABILITIES				
Accounts payable	\$ 40,854	40,315	53,417	27,751
Refunds payable and others	10,985,519	16,720,228	14,002,386	13,703,361
Due to other governments	3,258,727	90,843,661	90,439,045	3,663,343
Total Liabilities	<u>\$ 14,285,100</u>	<u>107,604,203</u>	<u>104,494,848</u>	<u>17,394,455</u>

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules By Source
September 30, 2007 and 2006

	<u>2007</u>	<u>2006</u>
Capital Assets:		
Land	\$ 7,512,310	6,577,370
Infrastructure and Infrastructure in Progress	91,152,070	88,623,625
Buildings	80,646,686	74,452,582
Furniture, Fixtures & Equipment	32,187,368	28,940,410
Construction In Progress	<u>8,642,625</u>	<u>3,772,021</u>
 Total Capital Assets	 <u>\$ 220,141,059</u>	 <u>202,366,008</u>
 Investment In Capital Assets From:		
Capital Projects Grants	\$ 44,968,595	42,326,531
Capitalized Interest	1,075,926	1,075,926
Certificate of Obligations	103,499,534	89,326,520
Special Revenue Fund Revenues	13,527,558	13,369,404
Forfeitures	936,937	796,466
Federal Revenue	819,547	819,547
General Fund Revenues	6,168,930	6,114,617
Road and Bridge Fund Revenues	46,405,758	45,798,724
Trust Fund Receipts	261,500	261,500
Donated Property	<u>2,476,773</u>	<u>2,476,773</u>
 Total Investment In Capital Assets	 <u>\$ 220,141,059</u>	 <u>202,366,008</u>

This schedule includes capital assets of internal service funds.

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2007

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
General Government						
Radio Communications				25,797		25,797
Commissioners Court				217,023		217,023
County Judge				96,037		96,037
Risk Management				115,925		115,925
Elections Administrator				198,115		198,115
County Treasurer				25,029		25,029
County Auditor				184,299		184,299
Management Information System				553,630		553,630
Public Information Officer				478		478
Purchasing				135,040		135,040
Tax Assessor Collector				675,247		675,247
Vehicle & Heavy Equipment Maintenance				6,244		6,244
General Operations				220,014		220,014
Building Maintenance				252,853		252,853
Central Appraisal				10,184		10,184
Tex-Mex Purchase	431,622		1,005,451			1,437,073
Webb County Courthouse Renovation			4,026,116	305,064		4,331,180
Administration Building	1,907,166		13,043,518	407,238		15,357,922
Computerization Master Plan				2,209,368		2,209,368
AS400 Purchase				285,274		285,274
Main Courthouse Building			408,181	340,635		748,816
Courthouse Annex			149,411		10,276	159,687
Available School Fund	261,500					261,500
R & B Office, Training Rm, Gas St			158,063			158,063
R & B Garage, Car Office, Welding Shop			190,953			190,953
R & B Rep. Station/Tower, Fence			43,898			43,898
County Engineering				90,784		90,784
County Clerks				37,790		37,790
Records Management Facility			695,196			695,196
Chiller Plant Project			37,397			37,397
Total General Government	2,600,288		19,758,183	6,392,067	10,276	28,760,814
Justice System						
County Attorney				184,590		184,590
County Clerk				161,791		161,791
District Clerk				171,527		171,527
District Clerk Central Jury Room				156,792		156,792
District Attorney				93,106		93,106
District Attorney Equitable Sharing				17,425		17,425
49th District Court				393,744		393,744
111th District Court				150,038		150,038
341st District court				183,700		183,700
406th District Court				78,253		78,253
Personal Bond Coordinator				617		617
County Court at Law #1				49,193		49,193
County Court at Law #2				33,128		33,128
Justice of the Peace Pct 1 Pl 1				29,446		29,446
Justice of the Peace Pct 1 Pl 2				34,483		34,483
Justice of the Peace Courthouse Pct 2, Pl 1 & 2			1,078,996			1,078,996

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2007

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Justice System (continued)						
Justice of the Peace Pct 2 Pl 1			109,934	19,449		129,383
Justice of the Peace Pct 2 Pl 2						
Justice of the Peace Pct 3			33,296	16,474		49,770
Justice of the Peace Pct 4			320,455	178,038		498,493
Regional Crime Lab				58,549		58,549
Public Defender's Office				76,651		76,651
Law Library				15,459		15,459
Personal Bond Office				1,012		1,012
Bail Bond Board				1,750		1,750
District Attorney Hot Checks				3,933		3,933
District Attorney Forfeiture fund				176,076		176,076
CJD Domestic Violence Counsel				8,242		8,242
OJP Shooting Range			49,361			49,361
Women's Legal Advocate				2,391		2,391
Alternative Education Program			216,713	149,843		366,556
Drug Impact Court				17,196		17,196
Drug Impact Court Reserve Fund				28,460		28,460
Records Management & Preservation Fund				22,180		22,180
County Clerk Records Management & Preservation Fund				6,869		6,869
Delinquent Task Force				120		120
Webb County Justice Center	1,103,614		18,167,759	634,833		19,906,206
Judicial General				77,600		77,600
Pretrial				6,530		6,530
Juvenile Justice Center			83,728	42,605		126,333
Total Justice System	1,103,614		20,060,242	3,282,091		24,445,947
Public Safety						
Constable Pct 1				435,363		435,363
Constable Forfeiture Fund				28,878		28,878
Constable Pct 4				172,488		172,488
Constable Pct 3				71,231		71,231
Constable Pct 2				101,684		101,684
Sheriff				1,947,204		1,947,204
Criminal Justice Information System - Sheriff				139,536		139,536
Justice Center Security				19,307		19,307
Sheriff Forfeiture Fund				655,865		655,865
District Attorney Forfeiture Fund				259,810		259,810
Live Scan Electronic Arrest				57,414		57,414
OJP LLEBG 98LBVX4098				67,300		67,300
OJP LLEBG 2000LBBX0978				136,104		136,104
Special Law Enforcement Unit				194,480		194,480
Local Law Enforcement Block				9,546		9,546
Laredo Fire Department Interlocal Agreement				447,716		447,716
Texas Vine				42,750		42,750
Texas Forest Brush Truck				108,000		108,000
State Homeland Security				161,365		161,365
Operation Linebacker				69,846		69,846
JAG Operation Linebacker				465,324		465,324

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2007

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Public Safety (continued)						
CJD Operation Linebacker				34,094		34,094
Performance Reward Program				520,923		520,923
Chemical Dependency Treatment Facility				21,712		21,712
Radio Tower Land Purchase	36,129			155,729		191,858
Planning & Physical Dept				21,975		21,975
Sheriff's Substation			83,441	35,601		119,042
Law Enforcement Administrative Building	223,817		1,416,556	106,780		1,747,153
911 Computerization Costs				694,295		694,295
County Morgue				75,276	351,818	427,095
Total Public Safety	259,946		1,499,997	7,257,595	351,818	9,369,357
Corrections and Rehabilitation						
Jail	908,380		11,424,309	716,843		13,049,532
Juvenile Probation				75,107		75,107
Juvenile Department				85,880		85,880
Adult Probation				53,536		53,536
CJAD Day Reporting Center				81,258		81,258
Restitution Center			31,309	256,618		287,927
Texas Juvenile Probation				95,045		95,045
Community Corrections				19,193		19,193
Law Enforcement Project Jail Upgrade			1,823,793	50,700		1,874,493
Jail Renovation			360,524			360,524
Juvenile Justice Center	175,533					175,533
Juvenile Center Improvements			1,190,166			1,190,166
Juvenile Center Improvements			199,206	45,743		244,949
Juvenile Youth Village					6,629,439	6,629,439
Total Corrections and Rehabilitation	1,083,913		15,029,307	1,479,923	6,629,439	24,222,583
Health and Human Services						
Extension Agent				41,387		41,387
Veterans Service Office				13,537		13,537
Veterans Museum	99,940				7,565	107,505
Webb County Health Department				42,861		42,861
Welfare Office Operations				94,006		94,006
Welfare U S D A				19,482		19,482
Welfare to Work				10,187		10,187
TWC Job Retention Program				3,683		3,683
HUD Neighborhood Initiatives				24,608		24,608
State Legalization Impact assistance				43,054		43,054
Emergency Management Systems				2,098		2,098
Agri/Ranching Service Center			1,565,748	5,417		1,571,165
Emergency Medical Service Local Project				69,250		69,250
Community Action Agency			2,131,836	2,848,814		4,980,650
El Aguila Rural Transportation				170,280		170,280
Headstart			87,470	542,207		629,677
Meals on Wheels				41,704		41,704
Total Health and Human Services	99,940		3,785,054	3,972,575	7,565	7,865,134

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2007

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Community and Economic Development						
Oilton Bruni Mirando Civic Center				8,172		8,172
Economic Development				37,000		37,000
County Engineering Department				16,585		16,585
Mirando City Library			79,949	105,133		185,082
Park Maintenance General				224,034		224,034
Casa Blanca Golf Course			483,717	328,716		812,433
Basketball court, soccer field, & accessories			105,108			105,108
Rehabilitate existing picnic sites & improvements			172,707			172,707
Park Maintenance General			24,593			24,593
EDA Olympic Swimming Pool			541,629			541,629
Park Development PCT 4			19,084			19,084
Mirando and Oilton Parks			63,580			63,580
Mirando and Oilton Park Improvements			542,079			542,079
Golf Course Improvements			237,985			237,985
Lake Casa Blanca Boat Ramp			46,190			46,190
Lake Casa Blanca Improvements			2,013,958			2,013,958
Boy Scout Camp Imp			180,344			180,344
Lake Casa Blanca Swimming Pool			203,617			203,617
Las Blancas Subdivision Plat					6,000	6,000
Hotel Motel Occup Tax Fund				2,887		2,887
EDA Life Downs				13,065		13,065
LIFE Downs Admin. Building/Stage Canopy/Sale Barn			402,266			402,266
El Cenizo Computer Capaci				9,462		9,462
TDHCA Self Help Center	3,304			8,434		11,738
Colonia Self Help Center				36,100		36,100
Revenue Sharing			24,468			24,468
Mirando Community Center Expansion			103,998		825	104,823
Self Help Community Dev TCDP#721859					20,083	20,083
Self Help Center			535,260	61,958		597,218
Self Help Community Park			978,577			978,577
Self Help Tool Library					128,857	128,857
Self Help Nutrition Center			57,895		116,090	173,985
Rio Bravo Community Park			550,547			550,547
Rio Bravo South Activity Center					513,369	513,369
El Cenizo Recreational Center			397,591			397,591
La Presa Community Center			680,864			680,864
Santa Teresita Community Center			541,269	20,946		562,215
Villa Antigua	519,524		1,509,505			2,029,029
Villa Antigua's Historic Casa Ortiz	315,000		1,636,354			1,951,354
Texas A&M El Cenizo Community Center			254,855			254,855
Texas A&M Larga Vista Resource Center			315,245	160,000		475,245
A&M Larga Vista Resource Center				99,986		99,986
Rio Bravo Civic Center	10,000			87,111		97,111
Rio Bravo Comm Center TPWD # 51-00014			125,880		31,306	157,186
St Imp & Rio Bravo Civic Cntr-Civ Cntr			152,314			152,314
Quad City Community Center				163,631	6,279	169,910
Oilton Bruni Mirando CC			566,057	1,736		567,793
San Isidro Ruidoso Subdivision Parkway	500,795					500,795
Bruni Community Center			374,537			374,537

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2007

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Community and Economic Development (continued)						
Buenos Aires Community Center					4,100	4,100
Larga Vista Library			157,861			157,861
El Cenizo Library					3,500	3,500
Park Development Pct 2					29,102	29,102
Park Development Pct 3					353	353
Peñitas West Community Park			343,534			343,534
Peñitas West Community Center						
Azteca Community Center			15,439			15,439
La Ladrillera Neighborhood Facility			75,479			75,479
Girl Scouts Center					504,840	504,840
Fred and Anita Bruni Community Center			595,200			595,200
Noon Lions Park Improvements					45,712	45,712
Father McNoboe Splash Park					233,113	233,113
Farias Splash Park				26,950		26,950
Lafayette Splash Park				28,950		28,950
Father McNaboe Baseball Field Lights		41,000				41,000
Club Office			58,136			58,136
Larga Vista Center			290,000			290,000
Larga Vista Expansion			162,691			162,691
Mainstage			319,517			319,517
Show Barn			134,342			134,342
Wash Barn			25,000			25,000
Holding Pens			134,342			134,342
Picnic Building 1			25,000			25,000
Picnic Building 2			25,000			25,000
Holding Barn			134,342			134,342
Sales Arena			133,174			133,174
Open Pavilion			199,539			199,539
Jockey Building 1			35,000			35,000
Jockey Building 2			35,000			35,000
Finance Office Building			30,000			30,000
Closed Pavilion			199,539			199,539
Horse Stall 1			57,416			57,416
Horse Stall 2			57,416			57,416
Horse Stall 3			57,416			57,416
Horse Stall 4			57,416			57,416
Horse Stall 5			57,416			57,416
Horse Stall 6			57,416			57,416
Horse Stall 7			57,416			57,416
Horse Track Bleacher-Grand Stand			300,000			300,000
Pavilion BBQ Cover			19,729			19,729
Carpenter Barn			38,337			38,337
Floyd Center I				50,000		50,000
Floyd Center II				50,000		50,000
Coordinator Office				113,752		113,752
Jesus Garcia I				60,000		60,000
Jesus Garcia II				54,000		54,000
Little Folks				184,638		184,638
Little Palominos				229,273		229,273

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2007

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Community and Economic Development (continued)						
Magic Corner I				60,000		60,000
Magic Corner II				60,000		60,000
Roosevelt				61,000		61,000
Russell Terrace				61,000		61,000
Jorge De La Garza Center				61,000		61,000
Sierra Vista Center				281,843		281,843
Springfield Acres				61,000		61,000
Tatangelo I				64,000		64,000
Tatangelo II				61,000		61,000
Tatangelo III				67,000		67,000
Tatangelo IV				67,000		67,000
Villa Allegre I				55,000		55,000
Villa Allegre II				63,000		63,000
Villa Allegre III				63,772		63,772
Villa Allegre IV				55,000		55,000
Prada				116,300		116,300
Total Community and Economic Development	1,348,623	41,000	17,810,134	3,440,434	1,643,529	24,283,720
Infrastructure and Environmental Services						
Facilities and Other Improvements						
Fire Station				171,013		171,013
Budget & Records General				241,890		241,890
Road Maintenance General			793,236	3,872,998		4,666,234
El Aguila Rural Transportation				157,690		157,690
Community Development Project 714060 El Cenizo	700					700
Project 715105 El Pico Road	19,642					19,642
Community Development Project 703155	71,000					71,000
Community Development Project 703939				18,000		18,000
Community Development Project 716235	25,000					25,000
Community Development Project 720889						
Community Development Project 721859						
Mirando City St Improvement Fy88				6,495		6,495
Larga Vista Resource Center				39,883		39,883
Larga Vista Water Extension	82,488			49,738		132,226
Larga Vista Expansion						
Rio Bravo Drainage Contract	6,375					6,375
Rio Bravo Capital Project	2,066			23,200		25,266
Road Highway Acquisition	30,764					30,764
Detention Center Waterline				217,826		217,826
St Imp & Rio Bravo Civic Cntr-Admin				999		999
Webb County Detention Center	250,000					250,000
LCC Community College Consortium for						
On Site Composting				17,159		17,159
Standpipe water storage tank			142,785			142,785
Facilities/Waterlines			123,100			123,100
Revenue Sharing						
Potable water dispenser			500,000			500,000
Outdoor lighting-baseball field			68,269			68,269
Fire Protection Facilities			55,811			55,811

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2007

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Facilities and Other Improvements (continued)						
Fire Protection Facilities			63,704			63,704
Vehicle & Heavy Equipment Maint-Old shop			59,800			59,800
Mirando Community Center			200,222			200,222
Oilton Elevated Tank		40,439				40,439
Road & Bridge		623,795		1,545,792		2,169,587
Road & Bridge Motor Pool			696,840			696,840
Total Facilities and Other Improvements	488,035	664,235	2,703,767	6,362,682		10,218,718
Water and Sewer Lines						
Waterline Larga Vista Subdivision Contract 703154		164,386				164,386
Sewerline Larga Vista Subdivision Contract 703154		927,020				927,020
Facilities/Waterlines Bruni/Oilton Contract 702135		123,100				123,100
Sewer lines El Cenizo Contract 714060		567,306				567,306
Wastewater collection lines		1,349,592				1,349,592
Waterline Correctional Facility CCA		18,866				18,866
Modular Contract 717282		132,620				132,620
Sewerline Construction Systems Contract 717282		86,800				86,800
Waterline Detention Center		442,068				442,068
Rio Bravo Project #3080-02						
Total Water and Sewer Lines		3,811,758				3,811,758
Infrastructure						
Larga Vista Water Extension		181,604				181,604
Oilton Elevated Tank		436,062				436,062
Larga Vista Hwy 59 link to 359		170,506				170,506
St Imp & Rio Bravo Civic Center		31,462				31,462
St Imp & Rio Bravo Civic Center-Contract 707081		105,741				105,741
TWDB Colonias Project County/City Interlocal		55,839				55,839
TWDB GO11900 CWTAP Wastewater		1,509,672				1,509,672
TWDB GO11800 EDAP Water		4,374,906				4,374,906
Street Improvement Mirando City		268,076				268,076
Street Improvement Mirando City-Contract 708319		168,835				168,835
Street Improvement Mirando City-Contract 700399		189,817				189,817
Espejo Molina Road Widening-Contract 701941		295,574				295,574
Street Paving-Contract 702691		141,025				141,025
Los Corralitos Water Improvement		18,790				18,790
Espejo Molina-Contract 702691		147,897				147,897
EDA Matching For Extension County/City Interloc:		281,748				281,748
Extension of McPherson Road County/City Interloc		612,497				612,497
Inner Loop Capital Project County/City Interlocal		765,896				765,896
Community Siren Oilton-Contract 703939		21,108				21,108
Peñitas West Septic Tank		19,824				19,824
Flood & Drainage Facilities Rio Bravo-Contract 70		154,985				154,985
Extension of Del Mar Blvd. County/City Interlocal		200,736				200,736
Street Paving Larga Vista-Contract 703155		552,564				552,564
Subdivision-Contract 703155		181,989				181,989
Drainage-Contract 703110		296,178				296,178
Mangana-Hein Road Contract 714899		624,856				624,856

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2007

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Infrastructure (continued)						
Street Paving El Pico Road Contract 715105		288,325				288,325
Wormser Road Project County/City Interlocal		104,436				104,436
Street improvements; upgrade base and caliche Tanquesitos I & II; Los Altos Contract 716941		440,000				440,000
Caliche Road Correctional Facility CCA		35,259				35,259
Upgrade Soil Roads Peñitas West Contract 717831		331,402				331,402
Storm Drainage Penitas West Contract 717831		269,962				269,962
Road Improvements Mangana-Hein Road/ Modular Contract 717282		152,378				152,378
Drainage Improvements Mangana-Hein Road/Modular Contract 717282		33,337				33,337
Self Help Center Drainage Improvements-Contract 718003		96,999				96,999
Bruni/Mirando Paving		28,139				28,139
Storm Drainage		5,460				5,460
3 Webb County Community Centers		21,000				21,000
Waterline Rio Bravo Los Corralitos						
ROW Acq-Centenarios, Arcos, Fresnos, Nopalitos,		349,135				349,135
Street Easement Acquisition-Contract 721105	520,000					520,000
Rio Bravo Wastewater Treatment Plant		4,042,738				4,042,738
Rio Bravo Waterline Replacement		1,162,558				1,162,558
Rio Bravo Water Treatment Plant		9,627,078				9,627,078
El Cenizo Wastewater Collection System		29,469				29,469
Tanquesitos Sewer Facilities		510,000				510,000
TXDOT Rio Bravo Drainage & Paving		3,175,837				3,175,837
Los Corralitos Water Improvements #720889		384,986				384,986
FM 1472/FM 3338 EDAP Contract # 721105	7,952					7,952
Total Infrastructure	527,952	32,896,686				33,424,638
Infrastructure in Progress						
Sewerline w/manholes-Contract 720155		78,200				78,200
Street Easement Acquisition-Contract 721105						
Puente de la Unidad International Bridge		3,436,410				3,436,410
0.5 MGD Rio Bravo WW Treatment Plant-3080-02		174,719				174,719
TWDB GO11900 CWTAP Wastewater		247,161				247,161
TWDB GO11800 EDAP Wastewater						
TWDB GO11800 EDAP Water		205,653				205,653
La Presa Colonia Project		114,538				114,538
Old Milwaukee/Tanquecitos I		52,320				52,320
TCDP 722205 Tanquesitos Sewer		9,978				9,978
BCAP El Cenizo 3BCF5012 Drainage & Paving		2,286,118				2,286,118
BCAP Rio Bravo 3BCF5013 Drainage & Paving						
BCAP Bruni, Mirando; Oilton 3BCF5014 Drainage		706,493				706,493
BCAP D-5 Acres M2400009		23,816				23,816
BCAP Los Altos		78,428				78,428
BCAP Ranchitos 359		29,081				29,081
BCAP Old Milwaukee		48,990				48,990
BCAP Peñitas Project		362,301				362,301

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2007

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Infrastructure in Progress (continued)						
BCAP Tanquecitos 1&2		197,696				197,696
BCAP San Carlos 1 & 2		198,066				198,066
EDA08-88-04040 Rail Bypass		294,000				294,000
RailRoad Bridge #1		521,033				521,033
Lake Casa Blanca Dam Repair		109,596				109,596
TCDP 722961 Rio Bravo Drainage		881,350				881,350
Espejo Molina Road		7,540				7,540
Del Mar Boulevard/San Ignacio Road		116,412				116,412
Mangana Hein Road		170,837				170,837
El Pico Road		2,746				2,746
Botines & Well Lane Road		52,713				52,713
TCDP 721175 Colonias EDAP		24,385				24,385
ORCA Vela Tract Water & Sewer Service		133,572				133,572
Peñitas West Community Center						
Tanquesitos/Sewer Facilities		67,965				67,965
Cuatro Vientos Road Project		131,631				131,631
Mirando Paving Project-Storm Water Drainage		51,961				51,961
Los Corralitos Water System						
ROW Community Development TCDP 721105						
Community Development Project 720889						
ROW Acquisition		42,314				42,314
ROW Acquisition Hwy 59/359		308,264				308,264
Colonias ROW Acquisition Hwy 59		145,272				145,272
Project # 720889						
Carrizo-Wilcox Test Drilling & Pilot Well Program		1,020,331				1,020,331
Bruni Paving Design Project		47,500				47,500
Mines Rd.: Chupadera Creek to Ambrosia Creek		56,216				56,216
Raices Rd. a mile N of Alamo Rd.: Jaboncillo Creek		5,457				5,457
Callaghan Rd.: Carrizitos Creek 10.6 mi E of IH 35		12,870				12,870
Callaghan Rd.: Carrizitos Creek 10.44 mi E of IH 35		12,870				12,870
Callaghan Rd.: Carrizitos Creek 8.6 mi E of IH 35		4,247				4,247
Wright Road: Tejones Creek		10,296				10,296
Vaquillas Road: Agua Azul 7 mi SE of Hwy 359		5,456				5,456
Espejo-Gates: Canyon Creek 1.2 mi W of US 83 N		4,247				4,247
Road & Bridge Improvement		249,207				249,207
Las Tiendas Rd.: Tejones Creek & Santa Isabel Crk		17,736				17,736
Total Infrastructure in Progress		12,757,995				12,757,995
Bridges						
Jennings Road: Culvert at Agua Azul Creek		154,969				154,969
Jennings Road: Culvert at Barrocito Creek		98,210				98,210
La Martinera Rd: Culvert at Br of Jaboncillo Creek		70,004				70,004
Mangana Hein Rd: Culvert at Br of Becerra Creek		70,137				70,137
Mines Road: Culvert at Branch of Espada Creek		106,641				106,641
Mines Road: Culvert at Branch of Espada Creek		76,648				76,648
San Ignacio Rd: Culvert at Chacon Creek		122,808				122,808
Mangana Hein Rd: Culvert at Dolores Creek		327,969				327,969
Mangana Hein Rd: Culvert at Draw		80,156				80,156

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2007

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Bridges (continued)						
Mines Road: Culvert at Pinto Creek		130,050				130,050
Lincoln Road: Steel Girder at Becerra Creek		13,663				13,663
Mangana Hein Rd: Steel Girder at Becerra Creek		9,298				9,298
Mines Rd: Steel Girder at Chupadora Creek		9,909				9,909
Lincoln Road: Steel Girder at Salado Creek		15,743				15,743
Mines Rd: Steel Girder at San Ambrosia Creek		10,544				10,544
Espejo-Gates Rd.: Steel Girder at Venzuela Creek		7,032				7,032
Espejo-Gates Rd.: Steel Girder at Venzuela Crk R		5,224				5,224
Aguilares Road: Timber Stringer at Agua Azul Cre		16,934				16,934
Callaghan Road: Timber Stringer at Becerra Creek		12,778				12,778
Eistetter Road: Timber Stringer at Br of Dolores Cr		7,315				7,315
Alamo Road: Timber Stringer at Br of Jaboncillo C		53,106				53,106
Las Tiendas Rd.: Timber Stringer at Br of Santa Isa		7,837				7,837
Las Tiendas Rd.: Timber Stringer at Br of Santa Isa		10,483				10,483
La Martinera Rd.: Timber Stringer at Br of Venado		13,117				13,117
Callaghan Rd.: Timber Stringer at Br of Carrizitos (11,595				11,595
Callaghan Rd.: Timber Stringer at Br of Carrizitos (9,783				9,783
Callaghan Rd.: Timber Stringer at Br of Carrizitos (18,446				18,446
Callaghan Rd.: Timber Stringer at Br of Carrizitos (9,077				9,077
Callaghan Rd.: Timber Stringer at Br of Carrizitos (11,693				11,693
Callaghan Rd.: Timber Stringer at Br of Carrizitos (144,223				144,223
Callaghan Rd.: Timber Stringer at Br of Carrizitos (12,603				12,603
Mines Rd.: Timber Stringer at Br of Espada Creek		26,182				26,182
Mines Rd.: Timber Stringer at Br of Espada Creek		13,358				13,358
Raices Rd.: Timber Stringer at Br of Jaboncillo Crk		17,499				17,499
Raices Rd.: Timber Stringer at Br of Raices Creek		53,084				53,084
Lincoln Rd.: Timber Stringer at Br of Salado Creek		12,708				12,708
Jordan Ranch Rd: Timber Stringer at Br of San Juanito Crk		12,674				12,674
Las Tiendas Rd.: Timber Stringer at Br of Tejones (14,529				14,529
Callaghan Rd.: Timber Stringer at Br of Venado Cr		8,928				8,928
Espejo-Gates Rd.: Timber Stringer at Canyon Cree		8,928				8,928
Callaghan Rd.: Timber Stringer at Carrizitos Creek		18,950				18,950
Eistetter Road: Timber Stringer at Dolores Creek		142,666				142,666
La Martinera Rd.: Timber Stringer at Dolores Cree		32,780				32,780
Eistetter Rd.: Timber Stringer at Dolores Crk Relie		7,315				7,315
Mines Rd.: Timber Stringer at Espada Creek		19,799				19,799
Raices Rd.: Timber Stringer at Mesteno Creek		18,214				18,214
Las Tiendas Rd.: Timber Stringer at Palito Blanco		8,712				8,712
Rubios Rd.: Timber Stringer at San Juanito Creek		100,051				100,051
Las Tiendas Road: Timber Stringer at Tejones Cre		9,505				9,505
Wright Road: Timber Stringer at Tejones Creek		12,885				12,885
Total Bridges		2,186,762				2,186,762
Paved Roads						
Espejo-Molina Road		1,011,387				1,011,387
East Del Mar Boulevard/San Ignacio Road		12,433				12,433
Mangana-Hein Road		1,696,436				1,696,436
Golf/Entrance		261,187				261,187

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2007

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Paved Roads (continued)						
Jennings		1,944,389				1,944,389
Community - Augilares		72,552				72,552
Community - Oilton City		480,145				480,145
Community - Mirando City		406,290				406,290
Community - Bruni		493,353				493,353
Penitas West Drive		502,112				502,112
Colonias, Network 3 - Inter Comm Ind Pk		683,069				683,069
Colonias, Network 4 - Pinto Valle Ind Pk		490,956				490,956
Colonias, Network 6 - Botines		254,785				254,785
Road Upgrade		749,318				749,318
Total Paved Roads		9,058,411				9,058,411
Caliche Roads						
Mangana-Hein Road		618,131				618,131
Wormser Road		670,515				670,515
Jennings		544,794				544,794
Jordan Road		104,768				104,768
J. C. Perez Road		1,833,440				1,833,440
Lincoln-Nicholson road		83,814				83,814
Magnolia		240,966				240,966
Mills-Bennet		52,384				52,384
Moreno		115,245				115,245
Pescadito		209,536				209,536
Pintas Adami S		220,013				220,013
Rubio Road		324,781				324,781
San Pablo		429,549				429,549
Santo Nino		251,443				251,443
Superior		1,278,170				1,278,170
Vaquillas		1,948,685				1,948,685
Welhousen Road		34,481				34,481
Wilson		869,574				869,574
Wormser Road		2,776,352				2,776,352
Colonias, Network 1-Colorado Acres,etc.		188,582				188,582
Colonias, Network 2- Pueblo Nuevo		73,338				73,338
Colonias, Network 5 - D-5 Acres		62,861				62,861
Community - Augilares		83,814				83,814
Community - Oilton City		115,245				115,245
Community - Mirando City		261,920				261,920
Webb		52,384				52,384
Alamo Road		1,980,115				1,980,115
Callaghan Road		880,051				880,051
Chapote-Mesas		3,101,133				3,101,133
Eagle Pass		1,435,322				1,435,322
Espejo-Gates		1,037,203				1,037,203
Galvan		1,121,018				1,121,018
Jefferies		1,037,203				1,037,203
Las Tiendas		157,152				157,152
Penitas West Drive		52,384				52,384

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2007

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Caliche Roads (continued)						
Phelps		209,536				209,536
San Juan		31,430				31,430
Webb		565,747				565,747
Colonias, Network 4 - Pinto Valle Ind Pk		345,734				345,734
Colonias, Network 6 - Botines		94,291				94,291
Road Upgrade		628,853				628,853
Total Caliche Roads		26,121,957				26,121,957
Dirt Roads						
Pintas Adami S		18,334				18,334
Community - Oilton City		7,858				7,858
Community - Bruni		31,430				31,430
Webb		10,477				10,477
Alamo Road		141,437				141,437
Callaghan Road		26,192				26,192
Martinena		199,059				199,059
Pintas Adami N		178,106				178,106
Raices Road		172,867				172,867
San Juan		62,861				62,861
Webb		57,622				57,622
Zamora		78,576				78,576
Total Dirt Roads		984,819				984,819
Dam						
Lake Casa Blanca Dam		2,523,069				2,523,069
Total Dams		2,523,069				2,523,069
Cattle Guards						
31 County Roads		71,968				71,968
Total Cattle Guards		71,968				71,968
Culverts						
34 County Roads		33,410				33,410
Total Culverts		33,410				33,410
Total Governmental Funds Capital Assets	<u>7,512,310</u>	<u>91,152,070</u>	<u>80,646,686</u>	<u>32,187,368</u>	<u>8,642,625</u>	<u>220,141,059</u>

(concluded)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2007

	Capital and Infrastructure Assets At 9/30/06	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/07
General Government					
Radio Communications	20,752	5,045			25,797
Commissioners Court	193,935	23,088			217,023
County Judge	81,484	14,553			96,037
Risk Management	94,852	21,073			115,925
Elections Administrator	188,708	9,407			198,115
County Treasurer	17,999	7,030			25,029
County Auditor	184,299				184,299
Management Information System	442,259	111,371			553,630
Public Information Officer	478				478
Purchasing	106,221	28,819			135,040
Tax Assessor Collector	668,297	6,950			675,247
Vehicle & Heavy Equipment Maintenance	6,244				6,244
General Operations	201,820	18,194			220,014
Building Maintenance	190,156	87,795	25,098		252,853
Central Appraisal	10,184				10,184
Tex-Mex Purchase	1,437,073				1,437,073
Webb County Courthouse Renovation	4,331,180				4,331,180
Administration Building	15,357,922				15,357,922
Computerization Master Plan	2,209,368				2,209,368
AS400 Purchase	285,274				285,274
Main Courthouse Building	748,816				748,816
Courthouse Annex	149,411	10,276			159,687
Available School Fund	261,500				261,500
R & B Office, Training Rm, Gas St	158,063				158,063
R & B Garage, Car Office, Welding Shop	190,953				190,953
R & B Rep. Station/Tower, Fence	43,898				43,898
County Engineering	47,774	43,010			90,784
County Clerks	37,790				37,790
Records Management Facility	695,195				695,195
Chiller Plant Project	37,397				37,397
Total General Government	28,399,303	386,610	25,098		28,760,814
Justice System					
County Attorney	173,856	10,734			184,590
County Clerk	142,825	18,966			161,791
District Clerk	137,709	33,818			171,527
District Clerk Central Jury Room	134,837	21,955			156,792
District Attorney	36,950	56,156			93,106
District Attorney Equitable Sharing	17,425				17,425
49th District Court	332,355	61,389			393,744
111th District Court	71,156	78,882			150,038
341st District court	105,432	78,269			183,700
406th District Court	1,950	76,303			78,253
Personal Bond Coordinator	617				617
County Court at Law #1	49,193				49,193
County Court at Law #2	33,128				33,128
Justice of the Peace Pct 1 Pl 1	21,751	7,695			29,446
Justice of the Peace Pct 1 Pl 2	34,483				34,483
Justice of the Peace Courthouse Pct 2, Pl 1 & 2	1,078,996				1,078,996

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2007

	Capital and Infrastructure Assets At 9/30/06	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/07
Justice System (continued)					
Justice of the Peace Pct 2 Pl 1	122,102	7,281			129,383
Justice of the Peace Pct 2 Pl 2					
Justice of the Peace Pct 3	33,296	20,474	4,000		49,770
Justice of the Peace Pct 4	428,220	70,273			498,493
Regional Crime Lab	58,549				58,549
Public Defender's Office	76,651				76,651
Law Library	15,459				15,459
Personal Bond Office	1,012				1,012
Bail Bond Board	1,750				1,750
District Attorney Hot Checks	3,933				3,933
District Attorney Forfeiture fund	176,076				176,076
CJD Domestic Violence Counsel	8,242				8,242
OJP Shooting Range		49,361			49,361
Women's Legal Advocate	2,391				2,391
Alternative Education Program	366,556				366,556
Drug Impact Court	17,196				17,196
Drug Impact Court Reserve Fund	28,460				28,460
Records Management & Preservation Fund	22,180				22,180
County Clerk Records Management & Preservation Fund	6,869				6,869
Delinquent Task Force	120				120
Webb County Justice Center	19,906,206				19,906,206
Judicial General	77,600				77,600
Pretrial	6,530				6,530
Juvenile Justice Center	126,333				126,333
Total Justice System	23,858,392	591,555	4,000		24,445,947
Public Safety					
Constable Pct 1	365,772	69,591			435,363
Constable Forfeiture Fund	28,878				28,878
Constable Pct 4	125,165	47,323			172,488
Constable Pct 3	71,231				71,231
Constable Pct 2	37,146	64,538			101,684
Sheriff	1,879,002	68,202			1,947,204
Criminal Justice Information System - Sheriff	100,031	39,505			139,536
Justice Center Security	19,307				19,307
Sheriff Forfeiture Fund	644,689	11,176			655,865
District Attorney Forfeiture Fund	130,514	129,295			259,810
Live Scan Electronic Arrest	57,414				57,414
OJP LLEBG 98LBVX4098	67,300				67,300
OJP LLEBG 2000LBBX0978	136,104				136,104
Special Law Enforcement Unit	194,480				194,480
Local Law Enforcement Block	9,546				9,546
Laredo Fire Department Interlocal Agreement	447,716				447,716
Texas Vine	42,750				42,750
Texas Forest Brush Truck		108,000			108,000
State Homeland Security	55,092	106,273			161,365
Operation Linebacker		69,846			69,846
JAG Operation Linebacker		465,324			465,324

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2007

	Capital and Infrastructure Assets At 9/30/06	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/07
Public Safety (continued)					
CJD Operation Linebacker		34,094			34,094
Performance Reward Program	520,923				520,923
Chemical Dependency Treatment Facility	21,712				21,712
Radio Tower Land Purchase	191,858				191,858
Planning & Physical Dept	21,975				21,975
Sheriff's Substation	119,042				119,042
Law Enforcement Administrative Building	1,747,153				1,747,153
911 Computerization Costs	694,295				694,295
County Morgue	214,328	212,767			427,095
Total Public Safety	7,943,423	1,425,934			9,369,357
Corrections and Rehabilitation					
Jail	13,049,532				13,049,532
Juvenile Probation	75,107				75,107
Juvenile Department	98,118	8,657	20,895		85,880
Adult Probation	53,536				53,536
CJAD Day Reporting Center	35,331	45,927			81,258
Restitution Center	287,927				287,927
Texas Juvenile Probation	95,045				95,045
Community Corrections	19,193				19,193
Law Enforcement Project Jail Upgrade	1,831,521	42,972			1,874,493
Jail Renovation	360,524				360,524
Juvenile Justice Center	175,533				175,533
Juvenile Center Improvements	1,190,166				1,190,166
Juvenile Center Improvements	244,949				244,949
Juvenile Youth Village	1,766,551	4,862,888			6,629,439
Total Corrections and Rehabilitation	19,283,033	4,960,445	20,895		24,222,583
Health and Human Services					
Extension Agent	34,280	7,107			41,387
Veterans Service Office	13,537				13,537
Veterans Museum		107,505			107,505
Webb County Health Department	42,861				42,861
Welfare Office Operations	71,231	22,775			94,006
Welfare U S D A	19,482				19,482
Welfare to Work	10,187				10,187
TWC Job Retention Program	3,683				3,683
HUD Neighborhood Initiatives	24,608				24,608
State Legalization Impact assistance	43,054				43,054
Emergency Management Systems	2,098				2,098
Agri/Ranching Service Center	1,571,165				1,571,165
Emergency Medical Service Local Project	69,250				69,250
Community Action Agency	4,980,650				4,980,650
El Aguila Rural Transportation	120,268	50,012			170,280
Headstart	511,264	118,413			629,677
Meals on Wheels	30,669	11,035			41,704
Total Health and Human Services	7,548,287	316,847			7,865,134

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2007

	Capital and Infrastructure Assets At 9/30/06	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/07
Community and Economic Development					
Oilton Bruni Mirando Civic Center	8,172				8,172
Economic Development	37,000				37,000
County Engineering Department	16,585				16,585
Mirando City Library	185,082				185,082
Park Maintenance General	224,034				224,034
Casa Blanca Golf Course	812,433				812,433
Basketball court, soccer field, & accessories	105,108				105,108
Rehabilitate existing picnic sites & improvements	172,707				172,707
Park Maintenance General	24,593				24,593
EDA Olympic Swimming Pool	541,629				541,629
Park Development PCT 4	19,084				19,084
Mirando and Oilton Parks	63,580				63,580
Mirando and Oilton Park Improvements	542,079				542,079
Golf Course Improvements	237,985				237,985
Lake Casa Blanca Boat Ramp	46,190				46,190
Lake Casa Blanca Improvements	2,013,958				2,013,958
Boy Scout Camp Imp	180,344				180,344
Lake Casa Blanca Swimming Pool	203,617				203,617
Las Blancas Subdivision Plat	6,000				6,000
Hotel Motel Occup Tax Fund	2,887				2,887
EDA Life Downs	13,065				13,065
LIFE Downs Admin. Building/Stage Canopy/Sale Ba	97,796	304,470			402,266
El Cenizo Computer Capaci	9,462				9,462
TDHCA Self Help Center	11,738				11,738
Colonia Self Help Center	36,100				36,100
Revenue Sharing				24,468	24,468
Mirando Community Center Expansion	104,823				104,823
Self Help Community Dev TCDP#721859				20,083	20,083
Self Help Center	601,976			(4,758)	597,218
Self Help Community Park	337,419	641,158			978,577
Self Help Tool Library	154,487	2,507		(28,137)	128,857
Self Help Nutrition Center		116,090		57,895	173,985
Rio Bravo Community Park	550,547				550,547
Rio Bravo South Activity Center	48,449	464,919			513,369
El Cenizo Recreational Center	397,591				397,591
La Presa Community Center		680,864			680,864
Santa Teresita Community Center		562,215			562,215
Villa Antigua	1,751,049	277,980			2,029,029
Villa Antigua's Historic Casa Ortiz		1,951,354			1,951,354
Texas A&M El Cenizo Community Center	254,855				254,855
Texas A&M Larga Vista Resource Center	475,245				475,245
A&M Larga Vista Resource Center	99,986				99,986
Rio Bravo Civic Center	97,111				97,111
Rio Bravo Comm Center TPWD # 51-00014	157,186				157,186
St Imp & Rio Bravo Civic Cntr-Civ Cntr	152,314				152,314
Quad City Community Center	169,910				169,910
Oilton Bruni Mirando CC	567,793				567,793
San Isidro Ruidoso Subdivision Parkway	500,795				500,795
Bruni Community Center	374,537				374,537

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2007

	Capital and Infrastructure Assets At 9/30/06	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/07
Community and Economic Development (continued)					
Buenos Aires Community Center	4,100				4,100
Larga Vista Library	157,861				157,861
El Cenizo Library	3,500				3,500
Park Development Pct 2	29,102				29,102
Park Development Pct 3	353				353
Peñitas West Community Park	343,534				343,534
Peñitas West Community Center	11,015			(11,015)	
Azteca Community Center	15,439				15,439
La Ladrillera Neighborhood Facility	75,479				75,479
Girl Scouts Center		504,840			504,840
Fred and Anita Bruni Community Center	153,260	48,443		393,497	595,200
Noon Lions Park Improvements	44,772	940			45,712
Father McNaboe Splash Park	19,028	214,085			233,113
Farias Splash Park	26,950				26,950
Lafayette Splash Park	28,950				28,950
Father McNaboe Baseball Field Lights	41,000				41,000
Club Office	58,136				58,136
Larga Vista Center	290,000				290,000
Larga Vista Expansion	162,691				162,691
Mainstage	319,517				319,517
Show Barn	134,342				134,342
Wash Barn	25,000				25,000
Holding Pens	134,342				134,342
Picnic Building 1	25,000				25,000
Picnic Building 2	25,000				25,000
Holding Barn	134,342				134,342
Sales Arena	133,174				133,174
Open Pavilion	199,539				199,539
Jockey Building 1	35,000				35,000
Jockey Building 2	35,000				35,000
Finance Office Building	30,000				30,000
Closed Pavilion	199,539				199,539
Horse Stall 1	57,416				57,416
Horse Stall 2	57,416				57,416
Horse Stall 3	57,416				57,416
Horse Stall 4	57,416				57,416
Horse Stall 5	57,416				57,416
Horse Stall 6	57,416				57,416
Horse Stall 7	57,416				57,416
Horse Track Bleacher-Grand Stand	300,000				300,000
Pavilion BBQ Cover	19,729				19,729
Carpenter Barn	38,337				38,337
Floyd Center I	50,000				50,000
Floyd Center II	50,000				50,000
Coordinator Office	113,752				113,752
Jesus Garcia I	60,000				60,000
Jesus Garcia II	54,000				54,000
Little Folks	184,638				184,638
Little Palominos	229,273				229,273

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2007

	Capital and Infrastructure Assets At 9/30/06	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/07
Community and Economic Development (continued)					
Magic Corner I	60,000				60,000
Magic Corner II	60,000				60,000
Roosevelt	61,000				61,000
Russell Terrace	61,000				61,000
Jorge De La Garza Center	61,000				61,000
Sierra Vista Center	281,843				281,843
Springfield Acres	61,000				61,000
Tatangelo I	64,000				64,000
Tatangelo II	61,000				61,000
Tatangelo III	67,000				67,000
Tatangelo IV	67,000				67,000
Villa Allegre I	55,000				55,000
Villa Allegre II	63,000				63,000
Villa Allegre III	63,772				63,772
Villa Allegre IV	55,000				55,000
Prada	116,300				116,300
Total Community and Economic Development	18,061,823	5,769,865		452,033	24,283,721
Infrastructure and Environmental Services					
Facilities and Other Improvements					
Fire Station	171,013				171,013
Budget & Records General	241,890				241,890
Road Maintenance General	4,666,234				4,666,234
El Aguila Rural Transportation	157,690				157,690
Community Development Project 714060 El Cenizo	700				700
Project 715105 El Pico Road	19,642				19,642
Community Development Project 703155	71,000				71,000
Community Development Project 703939	18,000				18,000
Community Development Project 716235	25,000				25,000
Community Development Project 720889					
Community Development Project 721859	20,083			(20,083)	
Mirando City St Improvement Fy88	6,495				6,495
Larga Vista Resource Center	39,883				39,883
Larga Vista Water Extension	132,226				132,226
Larga Vista Expansion					
Rio Bravo Drainage Contract	6,375				6,375
Rio Bravo Capital Project	25,266				25,266
Road Highway Acquisition	30,764				30,764
Detention Center Waterline	217,826				217,826
St Imp & Rio Bravo Civic Cntr-Admin	999				999
Webb County Detention Center	250,000				250,000
LCC Community College Consortium for					
On Site Composting	17,159				17,159
Standpipe water storage tank	142,785				142,785
Facilities/Waterlines	123,100				123,100
Revenue Sharing	24,468			(24,468)	
Potable water dispenser	500,000				500,000
Outdoor lighting-baseball field	68,269				68,269
Fire Protection Facilities	55,811				55,811

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2007

	Capital and Infrastructure Assets At 9/30/06	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/07
Infrastructure and Environmental Services					
Facilities and Other Improvements (continued)					
Fire Protection Facilities	63,704				63,704
Vehicle & Heavy Equipment Maint-Old shop	59,800				59,800
Mirando Community Center	200,222				200,222
Oilton Elevated Tank	476,502			(436,062)	40,440
Road & Bridge	1,251,725	917,862			2,169,587
Road & Bridge Motor Pool	696,840				696,840
Total Facilities and Other Improvements	9,781,470	917,862		(480,614)	10,218,718
Water and Sewer Lines					
Waterline Larga Vista Subdivision Contract 703155	164,386				164,386
Sewerline Larga Vista Subdivision Contract 703155	927,020				927,020
Facilities/Waterlines Bruni/Oilton Contract 702135	123,100				123,100
Sewer lines El Cenizo Contract 714060	567,306				567,306
Wastewater collection lines	1,349,592				1,349,592
Waterline Correctional Facility CCA	18,866				18,866
Modular Contract 717282	132,620				132,620
Sewerline Construction Systems Contract 717282	86,800				86,800
Waterline Detention Center	442,068				442,068
Rio Bravo Project #3080-02	0				
Total Water and Sewer Lines	3,811,758				3,811,758
Infrastructure					
Larga Vista Water Extension	181,604				181,604
Oilton Elevated Tank				436,062	436,062
Larga Vista Hwy 59 link to 359	170,506				170,506
St Imp & Rio Bravo Civic Center	31,462				31,462
St Imp & Rio Bravo Civic Center-Contract 707081	105,741				105,741
TWDB Colonias Project County/City Interlocal	55,839				55,839
TWDB GO11900 CWTAP Wastewater	1,509,672				1,509,672
TWDB GO11800 EDAP Water	4,374,906				4,374,906
Street Improvement Mirando City	268,076				268,076
Street Improvement Mirando City-Contract 708319	168,835				168,835
Street Improvement Mirando City-Contract 700399	189,817				189,817
Espejo Molina Road Widening-Contract 701941	295,574				295,574
Street Paving-Contract 702691	141,025				141,025
Los Corralitos Water Improvement	18,790				18,790
Espejo Molina-Contract 702691	147,897				147,897
EDA Matching For Extension County/City Interlocal	281,748				281,748
Extension of McPherson Road County/City Interlocal	612,497				612,497
Inner Loop Capital Project County/City Interlocal	765,896				765,896
Community Siren Oilton-Contract 703939	21,108				21,108
Peñitas West Septic Tank	19,824				19,824
Flood & Drainage Facilities Rio Bravo-Contract 7025	154,985				154,985
Extension of Del Mar Blvd. County/City Interlocal	200,736				200,736
Street Paving Larga Vista-Contract 703155	552,564				552,564
Subdivision-Contract 703155	181,989				181,989
Drainage-Contract 703110	296,178				296,178
Mangana-Hein Road Contract 714899	624,856				624,856

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2007

	Capital and Infrastructure Assets At 9/30/06	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/07
Infrastructure and Environmental Services					
Infrastructure (continued)					
Street Paving El Pico Road Contract 715105	288,325				288,325
Wormser Road Project County/City Interlocal	104,436				104,436
Street improvements; upgrade base and caliche Tanquesitos I & II; Los Altos Contract 716941	440,000				440,000
Caliche Road Correctional Facility CCA	35,259				35,259
Upgrade Soil Roads Peñitas West Contract 717831	331,402				331,402
Storm Drainage Penitas West Contract 717831	269,962				269,962
Road Improvements Mangana-Hein Road/ Modular Contract 717282	152,378				152,378
Drainage Improvements Mangana-Hein Road/Modular Contract 717282	33,337				33,337
Self Help Center Drainage Improvements-Contract 718003	96,999				96,999
Bruni/Mirando Paving	28,139				28,139
Storm Drainage	5,460				5,460
3 Webb County Community Centers	21,000				21,000
Waterline Rio Bravo Los Corralitos	73,585			(73,585)	
ROW Acq-Centenarios, Arcos, Fresnos, Nopalitos, & Street Easement Acquisition-Contract 721105	275,550			73,585	349,135
				520,000	520,000
Rio Bravo Wastewater Treatment Plant		191,564		3,851,175	4,042,738
Rio Bravo Waterline Replacement				1,162,558	1,162,558
Rio Bravo Water Treatment Plant		30,618		9,596,460	9,627,078
El Cenizo Wastewater Collection System		9,723		19,746	29,469
Tanquesitos Sewer Facilities		432,057		77,943	510,000
TXDOT Rio Bravo Drainage & Paving		24,400		3,151,437	3,175,837
Los Corralitos Water Improvements #720889				384,986	384,986
FM 1472/FM 3338 EDAP Contract # 721105	7,952				7,952
Total Infrastructure	13,535,910	688,361		19,200,366	33,424,638
Infrastructure in Progress					
Sewerline w/manholes-Contract 720155	78,200				78,200
Street Easement Acquisition-Contract 721105	442,261			(442,261)	
Puente de la Unidad International Bridge	3,405,307	31,103			3,436,410
0.5 MGD Rio Bravo WW Treatment Plant-3080-02		174,719			174,719
TWDB GO11900 CWTAP Wastewater	4,118,082			(3,870,921)	247,161
TWDB GO11800 EDAP Wastewater					
TWDB GO11800 EDAP Water	11,834,293			(11,628,640)	205,653
La Presa Colonia Project	114,538				114,538
Old Milwaukee/Tanquecitos I	22,944	29,376			52,320
TCDP 722205 Tanquesitos Sewer	9,978				9,978
BCAP El Cenizo 3BCF5012 Drainage & Paving	2,235,952	50,166			2,286,118
BCAP Rio Bravo 3BCF5013 Drainage & Paving	2,281,815			(2,281,815)	
BCAP Bruni, Mirando; Oilton 3BCF5014 Drainage &	432,707	273,786			706,493
BCAP D-5 Acres M2400009	8,938	14,878			23,816
BCAP Los Altos	37,869	40,559			78,428
BCAP Ranchitos 359	10,618	18,463			29,081
BCAP Old Milwaukee	48,990				48,990
BCAP Peñitas Project	214,737	147,564			362,301

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2007

	Capital and Infrastructure Assets At 9/30/06	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/07
Infrastructure and Environmental Services					
Infrastructure in Progress (continued)					
BCAP Tanquecitos 1&2	133,739	141,900		(77,943)	197,696
BCAP San Carlos 1 & 2		198,066			198,066
EDA08-88-04040 Rail Bypass	294,000				294,000
RailRoad Bridge #1	205,319	315,714			521,033
Lake Casa Blanca Dam Repair	39,900	69,696			109,596
TCDP 722961 Rio Bravo Drainage	881,350				881,350
Espejo Molina Road	7,540				7,540
Del Mar Boulevard/San Ignacio Road	116,412				116,412
Mangana Hein Road	170,837				170,837
El Pico Road	2,746				2,746
Botines & Well Lane Road	52,713				52,713
TCDP 721175 Colonias EDAP	24,385				24,385
ORCA Vela Tract Water & Sewer Service	98,065	35,507			133,572
Peñitas West Community Center	407,481			(407,481)	
Tanquesitos/Sewer Facilities	67,965				67,965
Cuatro Vientos Road Project	111,983	19,648			131,631
Mirando Paving Project-Storm Water Drainage	51,961				51,961
Los Corralitos Water System	141,584			(141,584)	
ROW Community Development TCDP 721105	77,739			(77,739)	
Community Development Project 720889	204,675			(204,675)	
ROW Acquisition	42,314				42,314
ROW Acquisition Hwy 59/359	308,264				308,264
Colonias ROW Acquisition Hwy 59	111,102	34,171			145,273
Project # 720889	38,726			(38,726)	
Carrizo-Wilcox Test Drilling & Pilot Well Program	704,322	316,009			1,020,331
Bruni Paving Design Project	47,500				47,500
Mines Rd.: Chupadera Creek to Ambrosia Creek	56,216				56,216
Raices Rd. a mile N of Alamo Rd.: Jaboncillo Creek	5,457				5,457
Callaghan Rd.: Carrizitos Creek 10.6 mi E of IH 35	12,870				12,870
Callaghan Rd.: Carrizitos Creek 10.44 mi E of IH 35	12,870				12,870
Callaghan Rd.: Carrizitos Creek 8.6 mi E of IH 35	4,247				4,247
Wright Road: Tejones Creek	10,296				10,296
Vaquillas Road: Agua Azul 7 mi SE of Hwy 359	5,456				5,456
Espejo-Gates: Canyon Creek 1.2 mi W of US 83 N	4,247				4,247
Road & Bridge Improvement		249,207			249,207
Las Tiendas Rd.: Tejones Creek & Santa Isabel Crk	17,736				17,736
Total Infrastructure in Progress	29,769,248	2,160,532		(19,171,785)	12,757,996
Bridges					
Jennings Road: Culvert at Agua Azul Creek	154,969				154,969
Jennings Road: Culvert at Barrocito Creek	98,210				98,210
La Martinera Rd: Culvert at Br of Jaboncillo Creek	70,004				70,004
Mangana Hein Rd: Culvert at Br of Becerra Creek	70,137				70,137
Mines Road: Culvert at Branch of Espada Creek	106,641				106,641
Mines Road: Culvert at Branch of Espada Creek	76,648				76,648
San Ignacio Rd: Culvert at Chacon Creek	122,808				122,808
Mangana Hein Rd: Culvert at Dolores Creek	327,969				327,969
Mangana Hein Rd: Culvert at Draw	80,156				80,156

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2007

	Capital and Infrastructure Assets At 9/30/06	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/07
Infrastructure and Environmental Services					
Bridges (continued)					
Mines Road: Culvert at Pinto Creek	130,050				130,050
Lincoln Road: Steel Girder at Becerra Creek	13,663				13,663
Mangana Hein Rd: Steel Girder at Becerra Creek	9,298				9,298
Mines Rd: Steel Girder at Chupadora Creek	9,909				9,909
Lincoln Road: Steel Girder at Salado Creek	15,743				15,743
Mines Rd: Steel Girder at San Ambrosia Creek	10,544				10,544
Espejo-Gates Rd.: Steel Girder at Velenzuela Creek	7,032				7,032
Espejo-Gates Rd.: Steel Girder at Velenzuela Crk Rel	5,224				5,224
Aguilares Road: Timber Stringer at Agua Azul Creek	16,934				16,934
Callaghan Road: Timber Stringer at Becerra Creek	12,778				12,778
Eistetter Road: Timber Stringer at Br of Dolores Cree	7,315				7,315
Alamo Road: Timber Stringer at Br of Jaboncillo Crk	53,106				53,106
Las Tiendas Rd.: Timber Stringer at Br of Santa Isabe	7,837				7,837
Las Tiendas Rd.: Timber Stringer at Br of Santa Isabe	10,483				10,483
La Martinera Rd.: Timber Stringer at Br of Venado C	13,117				13,117
Callaghan Rd.: Timber Stringer at Br of Carrizitos Cr	11,595				11,595
Callaghan Rd.: Timber Stringer at Br of Carrizitos Cr	9,783				9,783
Callaghan Rd.: Timber Stringer at Br of Carrizitos Cr	18,446				18,446
Callaghan Rd.: Timber Stringer at Br of Carrizitos Cr	9,077				9,077
Callaghan Rd.: Timber Stringer at Br of Carrizitos Cr	11,693				11,693
Callaghan Rd.: Timber Stringer at Br of Carrizitos Cr	144,223				144,223
Callaghan Rd.: Timber Stringer at Br of Carrizitos Cr	12,603				12,603
Mines Rd.: Timber Stringer at Br of Espada Creek	26,182				26,182
Mines Rd.: Timber Stringer at Br of Espada Creek	13,358				13,358
Raices Rd.: Timber Stringer at Br of Jaboncillo Crk	17,499				17,499
Raices Rd.: Timber Stringer at Br of Raices Creek	53,084				53,084
Lincoln Rd.: Timber Stringer at Br of Salado Creek	12,708				12,708
Jordan Ranch Rd: Timber Stringer at Br of San Juanit	12,674				12,674
Las Tiendas Rd.: Timber Stringer at Br of Tejones Cr	14,529				14,529
Callaghan Rd.: Timber Stringer at Br of Venado Crk	8,928				8,928
Espejo-Gates Rd.: Timber Stringer at Canyon Creek	8,928				8,928
Callaghan Rd.: Timber Stringer at Carrizitos Creek	18,950				18,950
Eistetter Road: Timber Stringer at Dolores Creek	142,666				142,666
La Martinera Rd.: Timber Stringer at Dolores Creek	32,780				32,780
Eistetter Rd.: Timber Stringer at Dolores Crk Relief	7,315				7,315
Mines Rd.: Timber Stringer at Espada Creek	19,799				19,799
Raices Rd.: Timber Stringer at Mesteno Creek	18,214				18,214
Las Tiendas Rd.: Timber Stringer at Palito Blanco Ar	8,712				8,712
Rubios Rd.: Timber Stringer at San Juanito Creek	100,051				100,051
Las Tiendas Road.: Timber Stringer at Tejones Creek	9,505				9,505
Wright Road: Timber Stringer at Tejones Creek	12,885				12,885
Total Bridges	2,186,762				2,186,762
Paved Roads					
Espejo-Molina Road	1,011,387				1,011,387
East Del Mar Boulevard/San Ignacio Road	12,433				12,433
Mangana-Hein Road	1,696,436				1,696,436
Golf/Entrance	261,187				261,187

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2007

	Capital and Infrastructure Assets At 9/30/06	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/07
Infrastructure and Environmental Services					
Paved Roads (continued)					
Jennings	1,944,389				1,944,389
Community - Augilares	72,552				72,552
Community - Oilton City	480,145				480,145
Community - Mirando City	406,290				406,290
Community - Bruni	493,353				493,353
Penitas West Drive	502,112				502,112
Colonias, Network 3 - Inter Comm Ind Pk	683,069				683,069
Colonias, Network 4 - Pinto Valle Ind Pk	490,956				490,956
Colonias, Network 6 - Botines	254,785				254,785
Road Upgrade	439,717	309,601			749,318
Total Paved Roads	8,748,811	309,601			9,058,411
Caliche roads					
Mangana-Hein Road	618,131				618,131
Wormser Road	670,515				670,515
Jennings	544,794				544,794
Jordan Road	104,768				104,768
J. C. Perez Road	1,833,440				1,833,440
Lincoln-Nicholson road	83,814				83,814
Magnolia	240,966				240,966
Mills-Bennet	52,384				52,384
Moreno	115,245				115,245
Pescadito	209,536				209,536
Pintas Adami S	220,013				220,013
Rubio Road	324,781				324,781
San Pablo	429,549				429,549
Santo Nino	251,443				251,443
Superior	1,278,170				1,278,170
Vaquillas	1,948,685				1,948,685
Welhousen Road	34,481				34,481
Wilson	869,574				869,574
Wormser Road	2,776,352				2,776,352
Colonias, Network 1-Colorado Acres,etc.	188,582				188,582
Colonias, Network 2- Pueblo Nuevo	73,338				73,338
Colonias, Network 5 - D-5 Acres	62,861				62,861
Community - Augilares	83,814				83,814
Community - Oilton City	115,245				115,245
Community - Mirando City	261,920				261,920
Webb	52,384				52,384
Alamo Road	1,980,115				1,980,115
Callaghan Road	880,051				880,051
Chapote-Mesas	3,101,133				3,101,133
Eagle Pass	1,435,322				1,435,322
Espejo-Gates	1,037,203				1,037,203
Galvan	1,121,018				1,121,018
Jefferies	1,037,203				1,037,203
Las Tiendas	157,152				157,152
Penitas West Drive	52,384				52,384

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2007

	Capital and Infrastructure Assets At 9/30/06	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/07
Infrastructure and Environmental Services					
Caliche Roads (continued)					
Phelps	209,536				209,536
San Juan	31,430				31,430
Webb	565,747				565,747
Colonias, Network 4 - Pinto Valle Ind Pk	345,734				345,734
Colonias, Network 6 - Botines	94,291				94,291
Road Upgrade	331,419	297,433			628,853
Total Caliche Roads	<u>25,824,523</u>	<u>297,433</u>			<u>26,121,957</u>
Dirt Roads					
Pintas Adami S	18,334				18,334
Community - Oilton City	7,858				7,858
Community - Bruni	31,430				31,430
Webb	10,477				10,477
Alamo Road	141,437				141,437
Callaghan Road	26,192				26,192
Martinena	199,059				199,059
Pintas Adami N	178,106				178,106
Raices Road	172,867				172,867
San Juan	62,861				62,861
Webb	57,622				57,622
Zamora	78,576				78,576
Total Dirt Roads	<u>984,819</u>				<u>984,819</u>
Dam					
Lake Casa Blanca Dam	2,523,069				2,523,069
Total Dams	<u>2,523,069</u>				<u>2,523,069</u>
Cattle Guards					
31 County Roads	71,968				71,968
Total Cattle Guards	<u>71,968</u>				<u>71,968</u>
Culverts					
34 County Roads	33,410				33,410
Total Culverts	<u>33,410</u>				<u>33,410</u>
Total Governmental Funds Capital Assets	<u>202,366,008</u>	<u>17,825,045</u>	<u>49,993</u>		<u>220,141,059</u>

(concluded)



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STATISTICAL SECTION

This part of the Webb County, Texas statistical's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the county's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends	458
<i>These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time.</i>	
Revenue Capacity	463
<i>These schedules contain information to help the reader assess the county's most significant local revenue source, the property tax.</i>	
Debt Capacity	467
<i>These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	472
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place.</i>	
Operating Information	474
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The county implemented GASB Statement 34 in 2002; schedules presenting government-wide information beginning in that year.

WEBB COUNTY, TEXAS
Net Assets by Component
Last Six Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007
Governmental activities						
Invested in capital assets, net of related debt	\$ 32,855,945	\$ 18,786,976	\$ 29,799,643	\$ 41,560,728	\$ 38,299,037	\$ 53,210,956
Restricted	25,771,854	24,871,359	27,977,633	24,910,759	32,891,275	26,825,485
Unrestricted	11,996,741	21,222,593	15,490,884	19,121,997	20,950,298	22,068,632
Total governmental activities net assets	\$ 70,624,540	\$ 64,880,928	\$ 73,268,160	\$ 85,593,484	\$ 92,140,610	\$ 102,105,073
Business-type activities						
Invested in capital assets, net of related debt	\$ 355,799	\$ 362,622	\$ 342,154	\$ 176,889	\$ 3,618,563	\$ 4,785,698
Restricted	-	-	-	351,933	409,374	440,423
Unrestricted	114,052	(19,522)	37,949	(36,414)	(56,722)	99,743
Total business-type activities net assets	\$ 469,851	\$ 343,100	\$ 380,103	\$ 492,408	\$ 3,971,215	\$ 5,325,864

Source: Webb County Financial Records

WEBB COUNTY, TEXAS
Changes in Net Assets
Last Six Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007
Expenses						
Governmental activities:						
General Government	\$ 11,947,403	\$ 13,487,391	\$ 14,585,966	\$ 15,830,470	\$ 17,296,207	\$ 18,549,088
Public Safety	7,438,934	7,985,078	8,856,552	9,947,515	10,935,866	12,788,004
Justice System	15,107,757	18,844,056	19,318,933	22,536,903	22,456,105	23,113,185
Health and Human Services	15,097,668	17,294,894	15,474,538	17,015,316	16,877,807	17,248,300
Infrastructure and Environmental	5,657,948	7,833,265	6,467,850	6,411,532	6,585,998	7,490,018
Correction and Rehabilitation	11,352,329	12,414,986	12,347,364	13,232,571	13,601,562	15,350,489
Community and Economic Development	2,476,400	1,972,546	1,568,358	2,230,306	2,798,769	2,225,553
Interest on long-term debt	2,747,740	3,169,359	3,368,033	3,107,381	3,198,673	3,540,440
Total governmental activities expenses	<u>71,826,179</u>	<u>83,001,575</u>	<u>81,985,594</u>	<u>90,311,994</u>	<u>93,750,987</u>	<u>100,305,077</u>
Business-type activities:						
Webb County Water Utility	1,084,617	1,244,183	1,323,342	1,393,392	1,736,292	1,955,990
Total business-type activities expenses	<u>1,084,617</u>	<u>1,244,183</u>	<u>1,323,342</u>	<u>1,393,392</u>	<u>1,736,292</u>	<u>1,955,990</u>
Total primary government expenses	<u>\$ 72,910,796</u>	<u>\$ 84,245,758</u>	<u>\$ 83,308,936</u>	<u>\$ 91,705,386</u>	<u>\$ 95,487,279</u>	<u>\$ 102,261,067</u>
Program Revenues						
Governmental activities:						
Charges for services:						
General government	\$ 1,490,934	\$ 1,310,441	\$ 1,724,984	\$ 1,865,953	\$ 2,087,046	\$ 2,047,691
Public Safety	593,028	887,485	752,440	483,137	3,134,551	1,207,317
Justice System	2,949,920	3,892,530	4,050,226	5,160,264	4,660,414	3,207,518
Health and Human Services	274,726	119,113	-	-	238,969	296,884
Infrastructure and Environmental	2,960,105	3,859,304	4,245,733	4,363,782	4,235,115	4,630,919
Correction and Rehabilitation	120,715	277,595	184,570	611,765	126,668	60,894
Community and Economic Development	431,640	405,177	-	-	-	-
Operation grants and contributions	25,328,735	26,261,519	23,607,496	25,379,296	25,210,288	24,633,216
Capital grants and contributions	1,799,079	1,163,185	7,451,285	10,683,665	6,076,953	2,605,997
Total governmental activities program revenues	<u>35,948,882</u>	<u>38,176,349</u>	<u>42,016,734</u>	<u>48,547,862</u>	<u>45,770,004</u>	<u>38,690,436</u>
Business-type activities:						
Charges for services:						
Webb County Water Utility	1,036,726	1,113,618	1,333,923	1,363,536	1,346,221	1,399,393
Total business-type activities program revenues	<u>1,036,726</u>	<u>1,113,618</u>	<u>1,333,923</u>	<u>1,363,536</u>	<u>1,346,221</u>	<u>1,399,393</u>
Total primary government program revenues	<u>\$ 36,985,608</u>	<u>\$ 39,289,967</u>	<u>\$ 43,350,657</u>	<u>\$ 49,911,398</u>	<u>\$ 47,116,225</u>	<u>\$ 40,089,829</u>
Net (expense)/revenue						
Governmental activities	\$ (35,877,297)	\$ (44,825,226)	\$ (39,968,860)	\$ (41,764,132)	\$ (47,980,983)	\$ (61,614,641)
Business-type activities	(47,891)	(130,565)	10,581	(29,856)	(390,071)	(11,011)
Total primary government net expense	<u>\$ (35,925,188)</u>	<u>\$ (44,955,791)</u>	<u>\$ (39,958,279)</u>	<u>\$ (41,793,988)</u>	<u>\$ (48,371,054)</u>	<u>\$ (61,625,652)</u>
General Revenues and Other Changes in Net Assets						
Governmental activities:						
Taxes						
Property taxes, levied for general purposes	\$ 24,583,580	\$ 27,139,320	\$ 29,170,785	\$ 32,727,988	\$ 36,116,290	\$ 44,138,959
Property taxes, levied for debt service	4,791,623	5,870,697	6,726,196	5,946,478	6,294,045	7,017,997
Hotel/Motel occupancy tax	382,440	362,359	403,075	394,955	500,761	480,210
Sales and miscellaneous tax	8,750,844	9,329,331	10,075,329	11,172,137	11,718,938	13,144,123
Unrestricted investment earnings	780,396	659,878	728,513	1,466,724	2,469,470	3,455,986
Miscellaneous	2,121,128	2,661,652	1,503,272	1,464,963	1,718,943	3,799,842
Transfers	(55,160)	467,138	(7,044)	(80,000)	(166,414)	(282,260)
Total governmental activities	<u>41,354,851</u>	<u>46,490,375</u>	<u>48,600,126</u>	<u>53,093,245</u>	<u>58,652,033</u>	<u>71,754,857</u>
Business-type activities:						
Unrestricted investment earnings	41,215	24,994	26,422	59,509	58,978	47,478
Transfers	54,652	32,862	-	80,000	166,414	282,260
Total business-type activities	<u>95,867</u>	<u>57,856</u>	<u>26,422</u>	<u>139,509</u>	<u>225,392</u>	<u>329,738</u>
Total primary government	<u>\$ 41,450,718</u>	<u>\$ 46,548,231</u>	<u>\$ 48,626,548</u>	<u>\$ 53,232,754</u>	<u>\$ 58,877,425</u>	<u>\$ 72,084,595</u>
Change in Net Assets						
Governmental activities	\$ 5,477,554	\$ 1,665,149	\$ 8,631,266	\$ 11,329,113	\$ 10,671,050	\$ 10,140,216
Business-type activities	47,976	(72,709)	37,003	109,653	(164,679)	318,727
Total primary government	<u>\$ 5,525,530</u>	<u>\$ 1,592,440</u>	<u>\$ 8,668,269</u>	<u>\$ 11,438,766</u>	<u>\$ 10,506,371</u>	<u>\$ 10,458,943</u>

Source: Webb County Financial Records

WEBB COUNTY, TEXAS
Governmental Activities Tax Revenues by Source
Last Six Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Property taxes, levied for general purposes	\$ 24,583,580	\$ 27,139,320	\$ 29,170,785	\$ 32,727,988	\$ 36,116,290	\$ 44,138,959
Property taxes, levied for debt service	4,791,623	5,870,697	6,726,196	5,946,478	6,294,045	7,017,997
Hotel Motel occupancy tax	382,440	362,359	403,075	394,955	500,761	480,210
Sales and miscellaneous tax	<u>8,750,844</u>	<u>9,329,331</u>	<u>10,075,329</u>	<u>11,172,137</u>	<u>11,718,938</u>	<u>13,144,123</u>
Total Taxes	<u>\$ 38,508,487</u>	<u>\$ 42,701,707</u>	<u>\$ 46,375,385</u>	<u>\$ 50,241,558</u>	<u>\$ 54,630,034</u>	<u>\$ 64,781,289</u>

Source: Webb County Financial Records

WEBB COUNTY, TEXAS
Fund Balances of Governmental Funds
Last Six Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007
General Fund						
Reserved	\$ 122,642	\$ 136,550	\$ 145,103	\$ 893,492	\$ 200,271	\$ 188,155
Unreserved	8,839,902	7,401,456	8,658,971	9,209,024	11,731,590	11,937,403
Total general fund	<u>\$ 8,962,544</u>	<u>\$ 7,538,006</u>	<u>\$ 8,804,074</u>	<u>\$ 10,102,516</u>	<u>\$ 11,931,861</u>	<u>\$ 12,125,558</u>
All other governmental funds						
Reserved	\$ 17,864,783	\$ 26,436,242	\$ 24,855,738	\$ 27,873,477	\$ 24,080,205	\$ 33,059,300
Unreserved, reported in:						
Special revenue funds			784,125	(745,139)	1,662,955	(432,211)
Debt service funds		(299,193)	25,031	278,833	358,038	218,279
Capital projects funds		(2,202,361)	2,327,741	(3,333,227)	6,311,934	(6,370,556)
Other purposes	8,568,221	1,166,134				
Total all other governmental funds	<u>\$ 26,433,004</u>	<u>\$ 25,100,822</u>	<u>\$ 27,992,635</u>	<u>\$ 24,073,944</u>	<u>\$ 32,413,132</u>	<u>\$ 26,474,812</u>

Source: Webb County Financial Records

WEBB COUNTY, TEXAS
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Revenues										
Property Taxes	\$ 19,402,283	\$20,420,001	\$22,784,144	\$25,730,972	\$29,002,885	\$32,960,407	\$35,593,818	\$ 38,680,452	\$ 42,602,079	\$ 50,892,084
Sales and miscellaneous taxes	7,269,906	7,537,564	8,387,653	8,917,670	9,227,402	9,518,565	10,374,607	11,370,735	12,963,695	13,634,036
Fees and fines	1,619,253	1,793,709	1,952,408	2,341,199	1,764,888	2,677,122	2,907,711	2,588,700	4,716,143	3,111,677
Intergovernmental	17,612,954	20,214,974	21,982,700	22,282,867	24,227,376	24,213,809	28,756,435	32,681,476	28,342,298	24,156,839
Charges for services	3,962,271	4,287,632	4,698,195	6,099,254	6,485,348	7,039,020	6,956,398	6,963,601	7,839,634	8,114,493
Investments earnings	635,499	937,978	1,673,771	1,789,819	732,233	615,371	689,360	1,377,169	2,259,388	3,210,672
Miscellaneous	4,072,553	5,885,194	4,956,337	4,499,613	2,111,706	1,968,615	1,457,279	1,275,858	1,328,123	3,694,845
Grant matching	570,346	670,656	750,381	710,893	2,894,614	3,288,144	3,143,713	3,261,481	3,059,526	3,186,252
Total revenues	55,145,065	61,747,708	67,186,589	72,372,287	76,446,452	82,281,053	89,879,321	98,199,472	103,110,886	110,000,898
Expenditures										
General government	9,810,204	10,320,055	11,425,149	11,343,374	11,293,853	12,998,547	13,408,467	14,421,161	16,215,203	17,457,169
Public safety					7,449,128	8,269,866	8,572,270	9,873,737	10,599,609	12,216,432
Justice system	24,867,322	27,337,340	29,723,075	30,389,114	14,905,219	17,646,327	18,396,904	18,580,003	20,058,672	21,836,485
Health and human services	12,003,900	13,325,978	13,866,319	15,621,785	15,178,077	17,299,315	15,293,205	16,531,983	16,626,241	16,928,102
Infrastructure and environmental services	2,580,653	2,658,563	3,250,896	3,449,717	4,398,729	4,596,281	4,961,302	4,795,396	5,675,688	5,962,380
Correction and rehabilitation					11,231,224	12,223,347	12,078,871	12,469,715	13,289,776	15,070,883
Community and economic development					2,042,850	2,165,710	1,178,167	1,976,793	2,410,854	2,204,609
Capital outlay	2,449,889	3,605,262	9,411,215	16,391,194	10,636,860	4,957,019	16,112,501	17,311,305	12,880,148	17,950,046
Debt service										
Principal	2,470,000	2,720,000	1,910,000	1,900,000	2,425,692	3,438,462	3,565,869	3,382,913	3,617,237	4,085,374
Interest and other charges	1,671,291	1,582,219	2,642,622	3,090,758	2,667,246	3,071,267	3,443,740	3,110,590	3,301,728	3,461,165
Payment to escrow agent						85,554		202,066		
Bond issuance costs										30,000
Total expenditures	\$ 55,853,259	\$61,549,417	\$72,229,276	\$62,185,942	\$82,228,878	\$86,751,695	\$97,011,296	\$102,655,662	\$104,675,156	\$117,202,845
Excess of revenues over (under) expenditures	(708,194)	198,291	(5,042,687)	(9,813,655)	(5,782,426)	(4,470,642)	(7,131,975)	(4,456,190)	(1,564,270)	(7,201,747)
Other financing sources (uses)										
Transfer in	2,108,663	2,373,330	3,068,166	3,972,638	1,034,118	1,717,166	2,266,404	5,438,940	2,034,902	6,981,872
Transfer out	(715,837)	(1,532,985)	(1,947,849)	(3,217,860)	(1,088,770)	(1,250,028)	(1,476,403)	(4,951,329)	(2,001,316)	(7,139,133)
Refunding bonds issued	7,764,435									
Bonds issued		14,715,200	6,487,265	8,958,000	15,600,000	12,610,000	10,588,000	12,716,562	11,684,974	
Premium on bonds issued						430,011	65,259	776,633		1,680,000
Discount on bonds issued									(61,863)	
Payments to refunded bond escrow agent	(7,308,794)					(12,823,613)		(13,240,188)		
Capital leases		387,516		863,898		1,013,240			37,790	
Proceeds of capital leases					858,609					
Proceeds from sale of equipment					10,811					6,620
Total other financing sources (uses)	1,848,467	15,943,061	9,607,582	10,576,876	16,414,788	1,696,776	11,526,389	797,973	11,703,976	1,529,359
Net change in fund balance	\$ 1,140,273	\$16,141,352	\$ 4,564,895	\$ 763,221	\$10,632,342	\$ (2,773,866)	\$ 4,394,414	\$ (3,658,217)	\$ 10,139,706	\$ (5,672,388)
Debt service as a percentage of noncapital expenditures	7.8%	7.4%	7.2%	7.6%	7.1%	8.0%	8.7%	7.6%	7.5%	7.6%

WEBB COUNTY, TEXAS
General Governmental Tax Revenues by Source
Last Six Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
Property Taxes	\$ 29,002,885	\$ 32,960,407	\$ 35,593,818	\$ 38,680,452	\$ 42,602,079	\$ 50,892,084
Sales and miscellaneous taxes	9,227,402	9,518,565	10,374,607	11,370,735	12,963,695	13,634,036
Total Taxes	\$ 38,230,287	\$ 42,478,972	\$ 45,968,425	\$ 50,051,187	\$ 55,565,774	\$ 64,526,120

Source: Webb County Financial Records

WEBB COUNTY, TEXAS
Assessed Value and Estimated Actual of Taxable Property
Last Ten Fiscal Years
(in thousands of dollars)

<u>Fiscal Years</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Less Exemptions (a)</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>
1998	5,123,222	741,819	954,051	4,910,990	0.389952
1999	5,359,559	794,995	971,868	5,182,686	0.429952
2000	5,455,510	888,005	1,017,493	5,326,021	0.454952
2001	5,904,237	955,006	1,102,285	5,756,958	0.445223
2002	6,544,813	1,098,278	1,155,710	6,487,381	0.457923
2003	7,429,454	1,106,499	1,234,801	7,301,152	0.457923
2004	7,809,157	1,169,230	1,319,391	7,658,995	0.437923
2005	8,846,819	1,225,007	1,339,753	8,732,073	0.437923
2006	9,806,299	1,253,480	1,391,827	9,667,952	0.420055
2007	12,263,445	1,359,137	1,579,228	12,043,354	0.420055

(a) Exemptions are primarily made up of the homestead property exemption of approximately 21%

Source: Webb County Appraisal District

Note: Property in the county is reassessed each year. Property is assessed at actual value; therefore, the assessed values are equal to actual value. Tax rates are per \$100 of assessed value.

WEBB COUNTY, TEXAS
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

Tax Rates *

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Webb County	0.38995	0.42995	0.45495	0.44522	0.45792	0.45792	0.43792	0.43792	0.42006	0.42006
Laredo Community College	0.15800	0.16420	0.17000	0.21665	0.22650	0.23600	0.23600	0.23371	0.23050	0.22220
Webb County Drainage Dist.#1	0.09120	0.12620	0.12620	0.12620	0.11000	0.10940	0.10600	0.10600	0.09197	0.07867

School Districts

Laredo I.S.D.	1.22500	1.32600	1.38600	1.42600	1.50271	1.50271	1.47411	1.55411	1.49551	1.27400
Mirando I.S.D.	1.50000	1.50000	1.50000	1.50000	0.54029	1.50000	1.50000	0.00000	0.00000 **	0.00000
United I.S.D.	1.41409	1.43848	1.42687	1.42687	1.47687	1.47687	1.52687	1.60687	1.47436	1.18487
Webb Consolidated I.S.D.	1.50000	1.50000	1.36000	0.90454	0.80000	1.20000	1.02847	1.20738	1.09190	0.84777

Cities and Towns

City of El Cenizo	0.50000	0.40000	0.40000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
City of Laredo	0.53993	0.56922	0.57636	0.57636	0.63053	0.64176	0.63700	0.63700	0.63700	0.63700
City of Rio Bravo	0.28677	0.49000	0.49000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000

Tax Levies

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Webb County	20,194,005	22,862,131	26,098,416	28,877,392	33,424,545	35,073,016	38,284,553	42,351,341	50,623,052	51,752,884
Laredo Community College	6,568,987	7,329,142	8,185,875	11,215,837	12,892,422	14,540,002	16,320,700	17,727,308	19,720,017	21,192,705
Webb County Drainage Dist.#1	23,175	49,119	59,033	65,326	71,889	79,812	88,819	132,457	160,751	190,827

School Districts

Laredo I.S.D.	15,224,088	16,697,681	17,854,904	18,828,677	20,378,959	21,344,510	24,426,783	26,644,992	27,671,836	25,966,124
Mirando I.S.D.	626,733	314,065	266,803	315,314	565,865	1,108,648	1,070,071	0	0 **	0
United I.S.D.	44,271,136	47,253,707	51,042,026	57,959,460	66,951,115	72,156,593	83,821,422	100,665,114	113,168,711	95,866,850
Webb Consolidated I.S.D.	5,820,199	5,313,579	5,642,172	5,990,000	6,546,527	9,607,644	9,968,581	13,931,340	20,767,720	13,127,962

Cities and Towns

City of El Cenizo	64,348	56,640	62,571	91,111	86,984	91,308	98,059	105,939	123,817	130,923
City of Laredo	21,995,250	24,784,224	27,165,182	29,221,694	35,010,831	38,455,159	43,209,681	47,466,861	53,559,195	59,584,704
City of Rio Bravo	84,540	142,168	156,074	217,597	191,443	187,031	220,653	235,085	278,749	287,185

*Per \$100 of Assessed Value
Source: Webb County Appraisal District

**Mirando I.S.D. Annexed by Webb Consolidated I.S.D.

WEBB COUNTY, TEXAS
Principal Property Taxpayers
September 30, 2007
(amounts expressed in thousands)

Taxpayer	2007			1998		
	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Conoco Phillips Company	\$ 756,906	1	44.09 %	\$ 240,654	1	40.39 %
Lewis Petroleum Properties Inc.	150,150	2	8.75			
EOG Resources Inc/Min Accts	140,143	3	8.16			
Rosetta Resources	125,052	4	7.28			
Killam Oil Company LTD	122,457	5	7.13			
AEP Texas Central Company	113,369	6	6.60			
Laredo Texas Hospital Co. LP	105,055	7	6.12			
Houston Exploration Company	80,367	8	4.68			
Bruni Mineral Trust #2	62,904	9	3.66			
Chevron U S A Inc.	60,310	10	3.51	63,378	3	10.64
Central Power Light				67,308	2	11.30
Southwestern Bell Telephone Co.				38,353	4	6.44
Mobil Prod. TX/NM Inc.				37,471	5	6.29
Enron Oil & Gas				37,459	6	6.29
Columbus Energy Corp.				34,270	7	5.75
Lone Star Mall Associates				27,064	8	4.54
Conoco Lobo Pipeline Company				25,937	9	4.35
H. E. Butt Grocery				23,889	10	4.01
Total	<u>\$ 1,716,713</u>		<u>99.98 %</u>	<u>\$ 595,782</u>		<u>100.00 %</u>

(1) Webb County Appraisal District.

WEBB COUNTY, TEXAS
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended September 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Original Levy		Amount (B)	Percentage of Adjusted Levy
1998	19,144,683	17,664,789	92.27%	1,369,568	\$ 19,034,357	99.42%
1999	20,207,251	18,744,195	92.76%	1,333,111	\$ 20,077,306	99.36%
2000	22,892,501	21,164,701	92.45%	1,559,794	\$ 22,724,495	99.27%
2001	26,124,397	23,933,599	91.61%	1,960,517	\$ 25,894,116	99.12%
2002	28,997,816	27,063,356	93.33%	1,675,295	\$ 28,738,651	99.11%
2003	33,424,470	31,157,950	93.22%	1,878,619	\$ 33,036,569	98.84%
2004	34,939,359	33,245,779	95.15%	1,196,294	\$ 34,442,073	98.58%
2005	38,180,095	36,193,057	94.80%	1,461,239	\$ 37,654,296	98.62%
2006	42,345,265	40,748,991	96.23%	850,711	\$ 41,599,702	98.24%
2007	50,333,188	48,633,646	96.62%	-	\$ 48,633,646	96.62%

(A) Webb County Tax Office; based on 100% valuation.

A collection rate between 92% to 96% is anticipated in the current year with the 8% to 4% anticipated in subsequent years.

(B) Includes current tax collections, delinquent taxes collected.

WEEB COUNTY, TEXAS
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

Fiscal Year	Governmental Activities			Business-Type Activities				Total Primary Government	Percentage of Personal Income ¹	Per Capita ¹
	General Obligation Bonds	Tax Notes	Capital Leases	Revolving Loans	Water & Sewer Bonds	General Obligation Bonds	Capital Leases			
1998	28,700,000	-	84,105	-	-	-	46,179	28,830,284	1.13%	149
1999	39,645,000	-	295,721	-	-	1,135,000	29,163	41,104,884	1.53%	209
2000	43,756,932	-	168,160	788,478	-	2,908,068	11,213	47,632,851	1.62%	247
2001	48,963,413	-	796,599	1,097,815	1,958,000	2,816,587	-	55,632,414	1.72%	276
2002	62,677,043	-	1,268,406	970,558	1,958,000	2,762,958	-	69,636,965	2.02%	334
2003	59,838,530	-	1,724,553	710,466	1,950,000	2,707,291	-	66,930,840	1.84%	311
2004	67,162,154	-	1,044,150	843,520	3,620,000	2,639,703	-	75,309,527	1.94%	340
2005	64,554,653	-	679,620	570,281	3,580,000	2,577,119	-	71,961,673	1.70%	314
2006	73,035,222	-	403,634	426,157	3,520,000	3,212,766	-	80,597,779	N/A	340
2007	69,194,068	1,680,000	320,591	275,754	3,430,000	3,089,017	-	77,989,430	N/A	319

Note: Details regarding the County outstanding debt can be found in the notes to the financial statements.

¹ See the schedule of Demographic and Economic Statistics for personal income and population data.

WEBB COUNTY, TEXAS
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

Fiscal Year	Refunding Bonds	Limited Tax Bonds	Tax Notes	Certificates of Obligation	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value ¹ of Property	Percentage of Personal Income	Per Capita ²
1998	\$ 19,125	\$ 8,280	\$ 825	\$ 470	\$ 219	\$ 28,481	0.58%	1.12%	147.00
1999	17,790	7,300	420	15,270	93	40,687	0.79%	1.52%	206.73
2000	16,945	7,045	-	22,675	47	46,618	0.88%	1.59%	241.40
2001	16,060	6,785	-	28,935	452	51,328	0.89%	1.59%	255.04
2002	15,135	17,815	-	29,727	549	62,128	0.96%	1.81%	297.83
2003	20,235	11,215	-	28,673	279	59,844	0.82%	1.65%	278.00
2004	19,460	10,510	-	37,400	304	67,067	0.88%	1.73%	302.52
2005	30,832	10,095	-	23,736	582	84,081	0.73%	1.52%	279.36
2006	29,242	9,670	-	34,274	941	72,245	0.75%	Not available	304.89
2007	27,465	9,154	1,680	32,575	1,159	69,715	0.58%	Not available	284.83

Note: Details regarding the County outstanding debt can be found in the notes to the financial statements.

¹ See the schedule of Assessed Value and Estimated Actual Value of Taxable Property.

² Population data can be found in the Schedule of Demographic and Economic Statistics.

WEBB COUNTY, TEXAS
Direct and Overlapping Governmental Activities Debt (A)
As of September 30, 2007
(amounts expressed in thousands)

<u>Governmental Subdivision</u>	<u>Net As Of</u>	<u>Amount</u>	<u>Applicable to County</u>	<u>Debt Amount</u>
<u>Direct:</u>				
Webb County	30-Sep-07	\$ 69,470	100%	\$ 69,470
Total Direct		<u>69,470</u>		<u>69,470</u>
<u>Overlapping:</u>				
<u>Special Districts</u>				
Laredo Community College	31-Aug-07	130,128	100%	130,128
Total Special Districts		<u>130,128</u>		<u>130,128</u>
 <u>City</u>				
City of Laredo	30-Sep-07	217,945	100%	217,945
City of Rio Bravo	30-Sep-07		100%	-
City of El Ceinizo	30-Sep-07			-
Total City		<u>217,945</u>		<u>217,945</u>
 <u>School Districts</u>				
Laredo I.S.D.	31-Aug-07	228,629	100%	228,629
Mirando City I.S.D.	31-Aug-07	- *	100%	-
United I.S.D.	31-Aug-07	305,286	100%	305,286
Webb Consolidated I.S.D.	31-Aug-07	4,345	100%	4,345
Total School Districts		<u>538,260</u>		<u>538,260</u>
 Total Overlapping		<u>886,332</u>		<u>886,332</u>
 Total Direct and Indirect Overlapping Debt		\$ <u>955,802</u>		\$ <u>955,802</u>

(A) Respective Finance Departments

*Mirando I.S.D. Annexed by Webb Consolidated I.S.D.

WEBB COUNTY, TEXAS
Legal Debt Margin Information
Last Ten Fiscal Years
(amounts expressed in thousands)

		<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Debt limit	0.25	\$ 1,280,805	\$ 1,339,890	\$ 1,363,877	\$ 1,476,059	\$ 1,636,203	\$ 1,857,363	\$ 1,952,289	\$ 2,211,705	\$ 2,451,575	\$ 3,065,861
Total net applicable to limit		<u>28,481</u>	<u>40,687</u>	<u>46,618</u>	<u>51,328</u>	<u>62,128</u>	<u>59,844</u>	<u>67,067</u>	<u>64,081</u>	<u>72,245</u>	<u>69,715</u>
Legal debt margin		<u>\$ 1,252,325</u>	<u>\$ 1,299,203</u>	<u>\$ 1,317,259</u>	<u>\$ 1,424,732</u>	<u>\$ 1,574,075</u>	<u>\$ 1,797,519</u>	<u>\$ 1,885,223</u>	<u>\$ 2,147,624</u>	<u>\$ 2,379,330</u>	<u>\$ 2,996,146</u>
Total net debt applicable to the limit as a percentage of debt limit		2.22%	3.04%	3.42%	3.48%	3.80%	3.22%	3.44%	2.90%	2.95%	2.27%
Assessed Valuation of All Taxable Property											\$ 12,043,354
Assessed Valuation of Real Property											<u>12,263,445</u>
Debt Limit, 25% of Real Property Assessed Valuation											3,065,861
Amount of Debt Applicable to Constitutional Debt Limit:											
Total Bonded Debt Applicable											70,874
Less Debt Service Fund Cash											<u>(1,159)</u>
Legal Debt Margin, Under Article 3, Section 52, of the Texas Constitution											<u>\$ 2,996,146</u>

Webb County is authorized, under Article 3, Section 52, of the Texas Constitution, to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to the rate of bonds issued pursuant to such constitutional provision. However, there is the 25% limitation of the assessed valuation of real property in the County as to the amount of bonds which may be issued.

WEBB COUNTY, TEXAS
Pledge-Revenue Coverage
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year	Sewer Revenue Bonds					
	Sewer Charges and Others	Less: Operating Expenses	Net Available Revenue	Debt Service *		Coverage
				Principal	Interest	
1998	\$ -	\$ -	\$ -	\$ -	\$ -	
1999	-	-	-	-	-	
2000	-	-	-	-	-	
2001	739	749	(10) a	-	66 b	(0.15)
2002	1,039	761	278	53	260 b	0.89
2003	1,114	918	196	64	257	0.61
2004	1,334	965	369	88	305	0.94
2005	1,364	985	379	118	340	0.83
2006	1,346	1,106	240	157	338	0.48
2007	1,399	1,372	27	228	350	0.05

* Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements.

a) The County conducted a water and sewer rate study by the NAD Bank in 2001, that required rate changes in order to meet debt service requirements.

b) Interest expense was paid with capitalized interest from bond proceeds.

WEBB COUNTY, TEXAS
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population(1)	Personal Income (amount expressed in thousands)(2)	Per Capita Personal income (2)	Median Age(1)	School Enrollment(3)	Unemployment Rate(2)	
1998	193,743	\$ 2,547,157	\$ 13,147	24.5	* 22,913	9.3	%
1999	196,815	2,682,024	13,627	24.6	48,841	7.4	
2000	193,117	2,933,682	15,191	26.5	50,521	6.2	
2001	201,256	3,231,723	16,058	26.6	53,355	6.6	
2002	208,605	3,439,955	16,490	26.7	55,475	7.3	
2003	215,269	3,628,819	16,857	26.5	57,785	7.4	
2004	221,694	3,887,856	17,537	26.5	59,353	6.7	
2005	229,382	4,229,695	18,809	26.6	61,268	5.9	
2006	236,952	Not available	Not available	26.6	62,153	5.4	
2007	244,759	Not available	Not available	26.7	64,153	4.6	

Data Sources

- (1) Texas VitalWeb
- (2) Texas LMI Tracer, Texas Labor Market
- (3) United Independent School District
- *Information not available for 1998-1999
- Laredo Independent School District
- Webb Consolidated School District

Note: Population and median age information are based on surveys conducted during the last quarter of the calendar year. Personnel income information is a total for the year. Unemployment rate information is an adjusted yearly average. School enrollment is based on the census at the start of the school year.

WEBB COUNTY, TEXAS
Principal Employers (A)
September 30, 2007

Employer	2007			1998		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
United Independent School District	5,941	1	2.43%	3,000	2	1.55%
Laredo Independent School District	4,619	2	1.89%	3,645	1	1.88%
City of Laredo	2,347	3	0.96%	1,800	6	0.93%
H.E.B. Grocery Store	1,666	4	0.68%	1,500	7	0.77%
Laredo Sector Border Patrol	1,600	5	0.65%			
Laredo Medical Center	1,475	6	0.60%	1,800	5	0.93%
Webb County	1,454	7	0.59%	1,050	9	0.54%
McDonald's Restaurant	1,445	8	0.59%	800	10	0.41%
The Laredo National Bank	1,129	9	0.46%	540	12	0.28%
Walmart (3 locations)	1,125	10	0.46%	352	17	0.18%
Convergys	1,100	11	0.45%			
Texas A&M International University	1,030	12	0.42%	555	11	0.29%
Laredo Community College	855	13	0.35%	455	14	0.23%
Doctor's Hospital	725	14	0.30%	502	13	0.26%
International Bank of Commerce	606	15	0.25%	375	15	0.19%
Target - Greatland (2 locations)	389	16	0.16%			
Stripes (28 Units)	380	17	0.16%			
Paul Young Auto Group	307	18	0.13%			
Laredo Entertainment Center	275	19	0.11%			
Laredo Candle	250	20	0.10%			
Texas Gas Corp.				2,211	3	1.14%
United States Government				1,800	4	0.93%
State of Texas				1,500	8	0.77%
Laredo State Center				375	16	0.19%
Barry of Laredo				324	18	0.17%
TSI Equipment Inc.				263	19	0.14%
Miracle Candle Co.				250	20	0.13%
	<u>28,718</u>		<u>11.73%</u>	<u>23,097</u>		<u>11.92%</u>

(A) Laredo Development Foundation

WEBB COUNTY, TEXAS
Full-Time Equivalent County Government Employees by Function
Last Ten Fiscal Years

Function	Full-Time Equivalent Employees as of September 30									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
General Government	158	168	174	176	188	193	197	203	211	223
Justice System	210	222	243	265	264	287	301	299	304	334
Public Safety	122	139	139	132	137	139	140	137	136	152
Corrections and Rehabilitation	257	262	262	267	275	282	255	255	267	264
Health and Human Services	239	275	285	286	294	316	343	336	339	311
Community and Economic Development	20	35	29	32	33	36	22	23	32	44
Infrastructure and Environmental Services	86	86	86	93	96	103	108	105	113	109
Total	1,092	1,187	1,218	1,251	1,287	1,356	1,366	1,358	1,402	1,437

Source: Webb County Budget.

WEBB COUNTY, TEXAS
Operating Indicators by Function
Last Ten Fiscal Years

Function	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Assessor-Collector of Taxes										
Employees	31	33	38	40	40	39	39	39	43	46
Ad valorem assessments notices issued	109,859	114,349	119,287	123,367	129,412	140,513	146,431	152,888	156,303	163,065
Motor vehicles registrations	110,480	130,266	136,309	137,695	170,192	201,454	207,283	220,326	236,808	255,415
Number of entity collection contracts	6	6	6	6	6	6	6	6	6	6
County Clerk:										
Employees	14	17	17	17	16	16	16	16	17	17
Marriages Licenses	1,893	2,183	2,064	2,301	2,082	1,976	1,959	1,900	1,953	1,964
Civil Suits	135	437	194	209	256	214	144	171	207	338
Probate Cases	180	188	169	200	211	232	209	192	236	204
Criminal Cases	1,275	1,519	1,850	2,548	1,771	2,605	1,671	1,500	1,692	1,804
District Clerk:										
Employees	27	27	26	31	31	33	35	36	36	36
Civil Process Cases	3,238	3,271	3,507	3,498	3,578	3,767	4,029	3,976	4,227	4,328
Criminal Cases	586	645	689	728	698	948	831	876	978	878
Jurors	*	*	*	*	7,386	7,754	7,413	5,518	6,319	5,278
Justice of the Peace (6) **										
Employees	20	20	24	25	26	34	36	37	39	49
Cases	*	9,724	9,549	11,875	12,296	20,359	22,537	29,107	29,158	26,999
Sheriff:										
Employees	233	233	241	245	253	260	257	249	261	274
Daily Average in County jail	580	552	513	527	539	579	532	455	524	510
Persons booked	9,023	9,969	9,230	9,481	8,951	9,600	10,183	9,279	9,745	10,333
Civil process	4,729	5,054	5,558	5,223	4,096	3,622	4,472	4,753	4,500	4,914

Sources: Webb County Tax assessor collector
Webb County Clerk
Webb County District Clerk
Justice of the Peace
Webb County Sheriff Office

* Data not available

** Effective 2003 Justice of the Peace at Precinct 2 Place 2 was created.

WEBB COUNTY, TEXAS
Capital Assets Statistics by Function
Last Six Fiscal Years

Function	2002	2003	2004	2005	2006	2007
General Government						
Number of Buildings	4	8	9	9	10	10
Justice System						
Number of Buildings	5	5	5	5	5	6
Number of Courts	13	14	14	14	14	13
Public Safety						
Number of Buildings	2	2	2	2	2	2
Number of Vehicles	79	80	84	111	146	160
Corrections and Rehabilitation						
Number of Buildings	1	1	1	1	1	1
Number of Jails	1	1	1	1	1	1
Number of Juvenile Beds	24	24	26	26	26	26
Health and Human Services						
Number of Buildings	2	2	2	2	2	3
Community and Economic Development						
Number of Buildings	8	39	42	46	47	50
Infrastructure and Environmental Services						
Number of Buildings	16	10	10	10	10	10
Number of Bridges	50	50	50	50	50	50

Webb County, Texas
Water Utility Activity
Fiscal Year Ended September 30, 2007

		Gallons Pumped	Gallons Sold	Avg. Usage Active Meters	Avg. Water Charge for All Meters	Sales
October	2006	26,346,000	20,723,600	11,883	34.88	\$ 62,826
November	2006	24,938,000	21,998,200	12,478	34.99	62,762
December	2006	25,208,000	20,202,000	11,375	32.73	57,532
January	2007	23,093,000	17,743,200	10,209	32.19	56,289
February	2007	22,877,000	17,363,600	9,996	32.51	57,207
March	2007	22,235,000	18,238,300	10,298	34.16	60,192
April	2007	27,579,000	23,286,600	13,082	39.06	70,589
May	2007	24,691,000	20,207,700	11,475	36.66	66,230
June	2007	28,361,000	25,334,300	14,329	45.46	81,001
July	2007	24,678,000	20,105,700	11,430	37.71	67,332
August	2007	27,336,000	23,249,900	13,225	40.92	73,905
September	2007	27,117,000	22,211,000	12,584	38.17	68,488
Total		304,459,000	250,664,100			\$ 784,353

Gallon Consumption by Quarter						
Usage Groups	December	March	June	September	Total	% of Usage
Over 50,000	14,634,400	11,495,200	13,657,000	14,523,500	54,310,100	21.8
40,001 - 50,000	1,783,500	832,000	1,258,200	886,200	4,759,900	1.9
30,001 - 40,000	1,755,000	1,263,900	2,402,300	2,317,900	7,739,100	3.1
20,001 - 30,000	5,253,000	3,339,000	8,121,800	7,126,300	23,840,100	9.6
10,001 - 20,000	19,884,000	15,758,600	25,100,400	22,046,600	82,789,600	33.2
8,001 - 10,000	7,225,700	6,016,900	6,431,300	6,600,500	26,274,400	10.5
6,001 - 8,000	5,886,200	6,834,000	5,595,400	5,921,300	24,236,900	9.7
4,001 - 6,000	4,297,600	4,881,800	3,632,800	3,982,600	16,794,800	6.7
2,001 - 4,000	1,724,800	2,235,500	1,421,400	1,559,200	6,940,900	2.8
1 - 2,000	465,700	502,000	332,700	386,700	1,687,100	0.7
Zero Usage	0	0	0	0	0	0.0
Total Gallons	62,909,900	53,158,900	67,953,300	65,350,800	249,372,900	100

Sales by Quarter						
Usage Groups	December	March	June	September	Total	% of Sales
Over 50,000	\$ 42,616	\$ 39,552	\$ 44,046	\$ 42,410	\$ 168,624	21.8
40,001 - 50,000	4,960	3,890	3,439	4,460	16,749	2.3
30,001 - 40,000	4,837	4,595	3,889	7,976	21,297	2.9
20,001 - 30,000	14,266	9,483	17,234	24,221	65,204	8.6
10,001 - 20,000	54,655	44,725	71,610	69,337	240,327	29.0
8,001 - 10,000	20,359	19,337	22,979	19,634	82,309	10.7
6,001 - 8,000	17,007	20,996	22,030	17,748	77,781	10.2
4,001 - 6,000	12,890	15,712	15,836	12,391	56,829	7.5
2,001 - 4,000	5,869	8,588	6,854	5,698	27,009	3.7
1 - 2,000	4,290	5,743	4,508	3,839	18,380	2.6
Zero Usage	1,374	1,068	1,395	2,013	5,850	0.9
Total Sales	\$ 183,123	\$ 173,689	\$ 213,820	\$ 209,727	\$ 780,359	100

Webb County Water Utility provides water to the city of Rio Bravo, El Cenizo and Regional Wastewater Treatment Plant which provides services to the respective communities. A summary of the number of accounts by community: Rio Bravo 1,125; Wastewater Rio Bravo 1,102, El Cenizo 676 and Wastewater El Cenizo 673.

Source: Webb County Water Utility



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT
AUDITING STANDARDS***

To the Honorable Judge and the Honorable County Commissioners
Webb County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Webb County, Texas, as of and for the year ended September 30, 2007, which collectively comprise the Webb County, Texas' basic financial statements and have issued our report thereon dated March 28, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Webb County, Texas', internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Webb County, Texas' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Webb County, Texas' internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their

assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Webb County, Texas' ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Webb County, Texas' financial statements that is more than inconsequential will not be prevented or detected by the Webb County, Texas' internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Webb County, Texas' internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Webb County, Texas', financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Webb County, Texas, in a separate letter dated March 28, 2008.

This report is intended solely for the information and use of management, the audit committee, County Commissioners, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Ganga, Martinez & Co, L.L.P.

March 28, 2008

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133 AND THE STATE OF TEXAS
UNIFORM GRANT MANAGEMENT STANDARDS**

To the Honorable County Judge and the Honorable County Commissioners
Webb County, Texas

Compliance

We have audited the compliance of the Webb County, Texas, with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and the *State of Texas Uniform Grant Management Standards (UGMS)* issued by the Office of the Governor of the State that are applicable to each of its major federal and state programs for the year ended September 30, 2007. The Webb County, Texas', major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the Webb County, Texas', management. Our responsibility is to express an opinion on the Webb County, Texas', compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *UGMS*. Those standards, OMB Circular A-133 and UGMS, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and

material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the Webb County, Texas', compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Webb County, Texas', compliance with those requirements.

In our opinion, the Webb County, Texas, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended September 30, 2007.

Internal Control Over Compliance

The management of the Webb County, Texas, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the Webb County, Texas', internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Webb County, Texas' internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal and State Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Webb County, Texas, as of and for the year ended September 30, 2007, and have issued our report thereon dated March 28, 2008. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Webb County, Texas', basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by OMB Circular A-133 and UGMS, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Webb County, Texas' response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Webb County, Texas' response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the audit committee, County Commissioners, others within the entity, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Gauger, Martiny & Co, L.L.P.

March 28, 2008

Webb County, Texas
Schedule of Federal Financial Assistance
for Year Ended September 30, 2007

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Program Or Award Amount</u>
U.S. Department Of Health And Human Services			
Head Start	93.600	06CH0929/41	7,992,231
Head Start	93.600	06CH0929/42	7,856,285
Passed Through Texas Department Of Housing And Community Affairs:			
* Low-Income Home Energy Assistance (C.E.A.P.)	93.568	586/586047	794,763
* Low-Income Home Energy Assistance (C.E.A.P.)	93.568	587/587047	586,400
Low-Income Home Energy Assistance	93.568	816047	143,779
Low-Income Home Energy Assistance	93.568	817,047	105,057
Community Services Block Grant	93.569	616/616047	468,682
Community Services Block Grant	93.569	617/616047	495,750
* Substance Abuse and Mental Health Service Adm.	93.243	1H79TI17235-01	
Passed Through Texas Department Of Aging and Disability Services:			
Social Services Block Grant (Home-Delivered Meals)	93.667	11K1965	401,147
Social Services Block Grant (Home-Delivered Meals)	93.667	11K1965	428,168
Passed Through Texas Department Of Family and Protective Services			
Title IV-E County Legal Services to Foster Care Children	93.658	23358109	65,000
Title IV-E County Legal Services to Foster Care Children	93.658	23358109	75,000
Title-IV Child Welfare Services Contract	93.658	23358108	37,750
Total U.S. Department Of Health And Human Services			
U.S. Department Of Housing And Urban Development			
Passed Through Texas A&M University:			
Nutrition and Health Learning Center	14.246		127,622
Passed Through Texas Department of Housing and Community Affairs:			
HOME Investment Partnership Program (Owner Occupied)	14.239	1000038	520,000
HOME Investment Partnership Program (Contract for Deed)	14.239	1000568	520,000
HOME Investment Partnership Program (Owner Occupied)	14.239	1000494	70,261
Passed Through The Office of Rural Community Affairs:			
Community Development Block Grants/State's Program	14.228	724003	1,265,060
Community Development Block Grants/State's Program	14.228	724195	500,000
Community Development Block Grants/State's Program	14.228	721175	300,000
* Community Development Block Grants/State's Program	14.228	722205	500,000
Community Development Block Grants/State's Program	14.228	725891	800,000
Total U.S. Department Of Housing And Urban Development			
U.S. Department Of Agriculture			
Passed Through Texas Health and Human Services:			
Child and Adult Care Food Program	10.558	TX-2400001	796,622
Child and Adult Care Food Program	10.558	TX-2400001	846,758
Total U.S. Department Of Agriculture			
U.S. Department of Commerce			
Rural Rail Transportation District (EDA)	11.302	08-88-04040	411,741
Total U.S. Department Of Commerce			
U.S. Department Of Justice			
Criminal Justice Discretionary Grant Program	16.579		
Criminal Justice Discretionary Grant Program	16.579		
Criminal Justice Discretionary Grant Program	16.579	I3PSSP571	206,473
Criminal Justice Discretionary Grant Program	16.579	I3PSSP571	206,473
Criminal Justice Discretionary Grant Program	16.579	I3PSSP571	60,861
Criminal Justice Discretionary Grant Program			

Cash/ Accrued Or (Deferred) 10/01/2006	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2007
346,968	7,623,162	7,276,194	
	227,704	659,868	432,164
203,956	378,267	174,311	
	395,802	427,165	31,363
(3,557)	71,470	75,027	
	4,630	22,268	17,638
17,371	274,398	257,027	
	188,552	207,207	18,655
86,626	613,648	568,046	41,024
38,663	38,663		
	370,192	404,370	34,178
70,029	70,029		
	61,353	129,439	68,086
746	4,606	3,860	
<u>760,802</u>	<u>10,322,475</u>	<u>10,204,782</u>	<u>643,108</u>
10,895	126,856	116,090	129
391,821	391,821		
3,441	942	6,488	8,987
	13,824	36,588	22,764
280,203	231,388	232,301	281,116
17,016	37,298	35,507	15,225
4,100	2,737	4,074	5,437
67,943	500,000	432,057	
21,326	381,210	387,968	28,084
<u>796,745</u>	<u>1,686,076</u>	<u>1,251,073</u>	<u>361,742</u>
140,595	140,595		
	632,117	728,755	96,638
<u>140,595</u>	<u>772,712</u>	<u>728,755</u>	<u>96,638</u>
205,800	321,791	205,941	89,950
<u>205,800</u>	<u>321,791</u>	<u>205,941</u>	<u>89,950</u>
29,529	29,529		
	157,629	221,838	64,209
25,284	25,284		
	154,896	202,412	47,516
	42,182	60,861	18,679
(1,265,542)	254,222	528,324	(991,440)

Webb County, Texas
Schedule of Federal Financial Assistance
for Year Ended September 30, 2007

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Program Or Award Amount</u>
U.S. Department Of Justice-Continued			
Criminal Justice Discretionary Grant Program			
Criminal Justice Discretionary Grant Program			
Criminal Justice Discretionary Grant Program			
Office Of Justice Programs, (BulletProof Vest Partnership)	16.607		3,017
Office Of Justice Programs, (Shooting Range)	16.580	2006-DD-BX-0520	49,361
Passed Through Criminal Justice Division Of The State Of Texas			
Juvenile Accountability Block Grant	16.523	JB-05-J20-13831-08	17,537
Juvenile Accountability Block Grant	16.523	JB-05-J20-13831-09	16,694
Violence Against Women Formula Grants	16.588	WF05V3013952-08	30,104
Crime Victim Assistance (VOCA)	16.575	VA-06-V30-18211-01	34,310
Crime Victim Assistance (VOCA)	16.575	VA-06-V30-18211-02	27,654
Juvenile Justice And Delinquency Prevention Act	16.540	JA-06-J20-18699-01	40,000
Edward Formula Grant Program (Operation Linebacker)	16.738	DJ-05-A10-18157-01	367,500
Edward Byrne Memorial JAG Program (Weed & Seed)	16.738	DJ-06-A10-18367-01	40,259
* Edward Byrne Memorial JAG Program (South Tx Anti-Vio)	16.738	DJ-05-A10-18272-01	1,601,799
Passed Through Texas Border Sheriff's Coalition			
Edward Formula Grant Program (Operation Linebacker)	16.580	8260-2606-DD-BX-0504	781,765
Passed Through South Texas Development Council			
Juvenile Accountability Block Grant	16.523	JB-98-J07-13832	13,366
Passed Through City of Laredo			
Criminal Justice Discretionary Grant Program	16.579	I6PSSP571Z	74,239
Criminal Justice Discretionary Grant Program	16.579	I7PSSP571Z	76,383
Justice Assistance Grant	16.579	2005-DJ-BX-0288	62,312
Total U.S. Department Of Justice			
U. S. Federal Emergency Management Agency			
Emergency Food and Shelter National Board Program	83.523	22-8438-00-005	20,245
Emergency Food and Shelter National Board Program	83.523	22-8438-00-005	17,000
Total U. S. Federal Emergency Management Agency			
U. S. Department Of Energy			
Passed Through Texas Department Of Housing And Community Affairs:			
Weatherization Assistance for Low-Income Persons	81.042	565/565047	80,238
Weatherization Assistance for Low-Income Persons	81.042	567047	60,369
Total U. S. Department Of Energy			
U. S. Department Of Transportation			
Passed Through Texas Department Of Highways And Public Transportation:			
Formula Grants for Other Than Urbanized Areas	20.509	51522F7187	45,659
Formula Grants for Other Than Urbanized Areas	20.509	51622F7038	333,816
Formula Grants for Other Than Urbanized Areas	20.509	51622F7123	277,577
Formula Grants for Other Than Urbanized Areas	20.509	51622F7240	42,749
Formula Grants for Other Than Urbanized Areas	20.509	51622F7198	64,344
Formula Grants for Other Than Urbanized Areas	20.509	51722F7038	318,856
Formula Grants for Other Than Urbanized Areas	20.509	51722F7263	273,850
Formula Grants for Other Than Urbanized Areas (Nonurbanized Area Formula Program)	20.509	51722F7224	71,000
Total U. S. Department Of Transportation			

Cash/ Accrued Or (Deferred) 10/01/2006	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2007
(32,378)	1,863	5,000	(29,241)
(183,705)	43,904	55,319	(172,290)
(6,757)	329	1,591	(5,495)
3,000	3,000		
	25,425	49,361	23,936
10,342	17,179	6,837	
		11,948	11,948
5,441	5,441		
1,811	19,244	17,433	
		6,852	6,852
	18,073.78	40,000	21,926
188,039	188,039		
		40,200	40,200
490,920	1,220,653	979,083	249,350
		465,324	465,324
(198)		40	(158)
48,330	60,213	17,995	6,111
		60,704	60,704
16,940	52,961	44,617	8,596
<u>(668,944)</u>	<u>2,320,066</u>	<u>2,815,739</u>	<u>(173,271)</u>
(5,800)		5,800	
	17,000	14,948	(2,052)
<u>(5,800)</u>	<u>17,000</u>	<u>20,748</u>	<u>(2,052)</u>
3,818	50,184	46,366	
	6,904	15,306	8,401
<u>3,818</u>	<u>57,088</u>	<u>61,672</u>	<u>8,401</u>
17,059	17,059		
38,647	38,647		
46,490	277,577	231,087	
	41,510	41,510	
	36,180	48,342	12,162
	232,243	258,856	26,613
		55,507	55,507
<u>102,196</u>	<u>643,216</u>	<u>635,302</u>	<u>94,282</u>

Webb County, Texas
Schedule of Federal Financial Assistance
for Year Ended September 30, 2007

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Program Or Award Amount</u>
U. S. Corporation for National and Community Service			
VISTA Volunteer Program	94.013	03VPWTX001	351,276
Total U.S. Corporation for National and Community Service			
U.S. Department of Homeland Security			
Passed Through The Governor's Division of Emergency Management:			
State Homeland Security Program (SHSP/BIP)	97.055	2004-GE-T4-4015	297,857
Homeland Security Grant Program	97.073	2005-GE-T5-4025	144,309
Homeland Security Grant Program	97.073	2006-GE-T6-0068	29,625
Homeland Security Grant Program (SHSP/CCP 2005)	97.073	2005 HSGP-48479	10,234
Total U.S. Department of Homeland Security			
Other Federal Financial Assistance			
U.S. Environmental Protection Agency			
Passed Through Texas Water Development Board			
Rio Bravo-El Cenizo Water & Wastewater Project	Not Available	G11900	5,882,145
U.S. Department of the Treasury, Bureau of Alcohol, Tobacco & Firearms			
Gang Resistance Education and Training	21.053		250,000
Total Other Federal Financial Assistance			
Total Federal Financial Assistance			

Notes to Schedule Of Expenditures of Federal Awards

This schedule is prepared using the modified accrual basis.

*** Major Program**

Cash/ Accrued Or (Deferred) 10/01/2006	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2007
2,119	13,245	11,126	
2,119	13,245	11,126	
297,817	297,817		
	144,292	144,292	
	28,754	28,754	
	10,175	10,175	
297,817	481,038	183,221	
46,738	79,403	201,286	168,621
	40,603	61,249	20,646
46,738	120,006	262,535	189,267
1,681,886	16,754,714	16,380,894	1,308,065

Webb County, Texas
Schedule of State Financial Assistance
for Year Ended September 30, 2007

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Accrued Or (Deferred) Revenue At 10/01/2006</u>
* Community Justice Assistance Division			
Community Corrections Grant Period Ended 8/31/07	-	345,648	(50,961)
Community Corrections Grant Period Ended 8/31/08	-	311,844	
Day Reporting Center Grant Period Ended 8/31/07	240-001	284,375	(30,223)
Day Reporting Center Grant Period Ended 8/31/08	240-001	175,824	
Basic Supervision Grant Period Ended 8/31/07	240-0900	556,278	(89,891)
Basic Supervision Grant Period Ended 8/31/08	240-0900	559,297	
Treatment Incarceration Program - Assessment Intervention Program Grant Period Ended 8/31/07	240-009	138,629	(31,080)
Treatment Incarceration Program - Assessment Intervention Program Grant Period Ended 8/31/08	240-009	216,000	
Mentally Impaired Caseload Grant Period Ended 8/31/07	240-0013	53,752	(8,741)
Mentally Impaired Caseload Grant Period Ended 8/31/08	240-0013	51,993	
Total Community Justice Assistance Division			<u>(210,896)</u>
Texas Department of Housing and Community Affairs			
HOME Contract For Deed Conversion	542006	645,000	<u>5,000</u>
Total Texas Department of Housing and Community Affairs			<u>5,000</u>
Texas Department of Transportation			
Border Colonia Access Program - El Cenizo	3BCF5012	2,317,278	22,437
Border Colonia Access Program - Rio Bravo	3BCF5013	2,306,215	4,985
* Border Colonia Access Program - Bruni, Mirando City, Los Corralitos	3BCF5014	1,094,228	54,850
Border Colonia Access Program - Tanquecitos I & II	5BCF5029	1,230,015	26,109
Border Colonia Access Program - D-5 Acres	5BCF5030	241,083	503
Border Colonia Access Program - Penitas	5BCF5031	1,127,320	214,737
Border Colonia Access Program - San Carlos 1 and 2	5BCF5032	1,442,002	
Border Colonia Access Program - Old Milwaukee	5BCF5033	423,786	26,644
Border Colonia Access Program - Ranchitos 359	5BCF5034	337,035	528
Border Colonia Access Program - Los Altos	5BCF5035	569,306	11,639
Total Texas Department of Transportation			<u>362,432</u>
* Texas Juvenile Probation Commission			
Border Project	TJPC-B-07-241	26,537	1,550
Border Project	TJPC-B-08-241	26,537	
Community Corrections Assistance	TJPC-Y-07-240	335,158	
Community Corrections Assistance	TJPC-Y-08-240	543,639	
Progressive Sanctions ISJPO	TJPC-O-07-240	27,240	
Progressive Sanctions ISJPO	TJPC-O-08-240	27,240	
Salary Adjustment	TJPC-Z-07-240	111,150	
Salary Adjustment	TJPC-Z-08-240	111,150	
State Aid	TJPC-A-07-240	161,097	
State Aid	TJPC-A-08-240	190,356	
Progressive Sanctions JPO	TJPC-F-07-240	232,566	
Progressive Sanctions JPO	TJPC-F-08-240	232,566	

Receipts Or Revenues Recognized	Disbursements Expenditures	Accrued Or (Deferred) Revenue At 9/30/2007
259,236	310,197	
77,961	27,106	(50,855)
250,141	280,364	
55,206	10,021	(45,185)
567,209	657,100	
139,824	2,955	(136,869)
103,972	135,052	
42,750	19,617	(23,133)
40,751	49,492	
12,998	5,102	(7,896)
<u>1,550,048</u>	<u>1,497,006</u>	<u>(263,938)</u>
5,000		
<u>5,000</u>		
66,547	50,166	6,056
29,385	24,400	
270,247	273,786	58,389
135,674	141,900	32,335
14,313	14,878	1,068
344,501	147,564	17,800
103,238	198,065	94,827
46,292	29,376	9,728
17,711	18,463	1,280
44,409	36,485	3,715
<u>1,072,317</u>	<u>935,083</u>	<u>225,198</u>
24,325	22,775	
	3,630	3,630
279,298	279,298	
	22,584	22,584
22,700	22,700	
	3,450	3,450
92,625	92,625	
	6,093	6,093
160,803	160,803	
	9,721	9,721
193,805	193,805	
	31,582	31,582

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Accrued Or (Deferred) Revenue At 10/01/2006</u>
Texas Juvenile Probation Commission-Continued			
Progressive Sanctions Level 1-2-3	TJPC-G-07-240	46,339	
Progressive Sanctions Level 1-2-3	TJPC-G-08-240	46,339	
Justice Benefits, Inc.	TJPC-E-01-240		(39,562)
Justice Benefits, Inc.	TJPC-E-02-241		(143,331)
Justice Benefits, Inc.	TJPC-E-03-240		(64,679)
Justice Benefits, Inc.	TJPC-E-04-240		(105,748)
Justice Benefits, Inc.	TJPC-E-05-241		(563)
Justice Benefits, Inc.	TJPC-E-06-241		(139,970)
Justice Benefits, Inc.	TJPC-E-07-241		15,436
Justice Benefits, Inc.	TJPC-E-08-241		
Juvenile Justice Alternative Education Program	TJPC-P-06-240	18,770	20,296
Juvenile Justice Alternative Education Program	TJPC-P-07-240	18,770	43,483
Juvenile Justice Alternative Education Program	TJPC-P-08-240	18,770	
Total Juvenile Probation Commission			<u>(413,088)</u>
Texas Automobile Theft Prevention Authority			
Auto Theft Prevention Authority Fund	SA-T01-1005706		5,345
Auto Theft Prevention Authority Fund	SA-T01-1005707		2,930
Auto Theft Prevention Authority Fund	SA-T01-1005708		
Total Texas Automobile Theft Prevention Authority			<u>8,275</u>
Texas Water Development Board			
Rio Bravo -El Cenizo Water & Wastewater Project	G-17100/G-11800	20,809,778	456,913
Total Texas Water Development Board			<u>456,913</u>
Texas Parks & Wildlife Department			
Community Outdoor Outreach Program	52-000365	30,000	
Community Outdoor Outreach Program - Youth Posse	52-000390	30,000	12,330
Total Texas Parks & Wildlife			<u>12,330</u>
Texas State Comptroller			
Senate Bill 55 Statewide Tobacco Education and Prevention		4,000	
Senate Bill 55 Statewide Tobacco Education and Prevention		7,000	(3,500)
Senate Bill 55 Statewide Tobacco Education and Prevention		2,000	
Total Texas State Comptroller			<u>(3,500)</u>
Texas Forest Service			
Rural Volunteer Fire Department Assistance Program		108,000	
Total Texas Forest Service			<u></u>
Texas Commission on Environmental Quality (TCEQ)			
Passed Through South Texas Development Council			
Regional Solid Waste Management Implementation Grant Program	07-19-G01	15,357	
Total Texas Commission on Environmental Quality			<u></u>
Office of Attorney General			
Title IV-D Automated Information Contract	00-03847.A2	33,551	(65,131)
Sheriff's Department - Other Victim Assistance Grant	06-02908	50,000	7,348
Sheriff's Department - Other Victim Assistance Grant	06-02908.A	50,000	1,559
Sheriff's Department - Other Victim Assistance Grant	08-02512	48,880	
Other Victim Assistance Grant	08-02520	50,000	
Other Victim Assistance Grant	06-03032	39,000	2,899
Other Victim Assistance Grant	06-03032-A	39,000	6,764
Texas VINE	06-03952	21,567	
Texas VINE	07-02086	30,108	
Total Office of Attorney General			<u>(46,561)</u>

Receipts Or Revenues Recognized	Disbursements Expenditures	Accrued Or (Deferred) Revenue At 9/30/2007
38,616	38,616	
		(39,562)
		(143,331)
83,852	27,512	(121,019)
		(105,748)
262,197	16,925	(245,836)
151,617		(291,587)
136,038	231,403	110,801
	18,074	18,074
20,296		
302,257	266,857	8,083
	43,529	43,529
<u>1,768,430</u>	<u>1,491,982</u>	<u>(689,536)</u>
5,345		
30,726	36,484	8,689
	2,749	2,749
<u>36,070</u>	<u>39,233</u>	<u>11,438</u>
83,107	205,337	579,143
<u>83,107</u>	<u>205,337</u>	<u>579,143</u>
14,855	14,855	
19,324	14,252	7,258
<u>34,179</u>	<u>29,107</u>	<u>7,258</u>
4,000		(4,000)
3,500	6,443	(557)
2,000	388	(1,612)
<u>9,500</u>	<u>6,831</u>	<u>(6,169)</u>
108,000	108,000	
<u>108,000</u>	<u>108,000</u>	
	15,332	15,332
<u></u>	<u>15,332</u>	<u>15,332</u>
687		(65,818)
7,348		
35,479	37,167	3,247
	4,829	4,829
	3,802	3,802
32,669	31,641	1,871
6,764		
21,567	21,567	
	2,509	2,509
<u>104,514</u>	<u>101,515</u>	<u>(49,560)</u>

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Accrued Or (Deferred) Revenue At 10//01/2006</u>
Office of the Governor			
Border Security Enhancement Operations Project-Operation Border Star	BSOC-OP-BS-005	427,216	
Total Office of the Governor			
Criminal Justice Division			
Operation Linebacker State Grant Fund 421	8260-07	518,235	
GIS Initiative	SF06A101777101	73,087	4,546
Total Criminal Justice Division			4,546
Total State Financial Assistance			175,451

Notes to Schedule Of Expenditures of State Awards

This schedule is prepared using the modified accrual basis.

*** Major Program**

Receipts Or Revenues Recognized	Disbursements Expenditures	Accrued Or (Deferred) Revenue At 9/30/2007
	31,724	31,724
	31,724	31,724
43,186	479,488	436,302
4,546		
47,732	479,488	436,302
4,818,897	4,940,637	297,191

Webb County, Texas
Federal Schedule of Findings and Questioned Costs
Year Ended September 30, 2007

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:
Material weakness(es) identified? _____ yes X no
Significant deficiencies identified that are
not considered to be material weaknesses? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal Control over major programs:
Material weakness(es) identified? _____ yes X no
Significant deficiencies identified that are
not considered to be material weaknesses? _____ yes X none reported

Type of auditors' report issued on compliance
for major programs: Unqualified

Any audit findings disclosed that are required
to be reported in accordance with
Section .510(a) of Circular A-133? _____ yes X no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.568	U.S. Department of Health and Human Services – Low Income Home Energy Assistance
93.243	U.S. Department of Health and Human Services – Substance Abuse and Mental Health Services Transportation and Operating Assistance
14.228	U.S. Department of Housing and Urban Development – Community Development Block Grants/State's Program
16.579	U.S. Department of Justice – Criminal Justice Discretionary Grant Program

Webb County, Texas
Federal Schedule of Findings and Questioned Costs
Year Ended September 30, 2007

Section I - Summary of Auditors' Results (Continued)

Federal Awards (Continued)

Dollar threshold used to distinguish
between Type A and Type B programs: \$ 491,427

Auditee qualified as low-risk auditee? X yes no

Section II – Financial Statements Findings

No matters were reported

Section III – Federal Awards Findings and Questioned Costs

No matters were reported

Webb County, Texas
Federal Summary Schedule of Prior Audit Findings
Year Ended September 30, 2007

Federal Award Findings and Questioned Costs

There were no audit findings reported in the prior audit's schedule of findings and questioned costs.

Webb County, Texas
State Schedule of Findings and Questioned Costs
Year Ended September 30, 2007

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:

Unqualified

Internal control over financial reporting:

Material weakness(es) identified?

_____ yes X no

Significant deficiencies identified that are
not considered to be material weaknesses?

_____ yes X none reported

Noncompliance material to financial statements noted?

_____ yes X no

State Awards

Internal Control over major programs:

Material weakness(es) identified?

_____ yes X no

Significant deficiencies identified that are
not considered to be material weaknesses?

_____ yes X none reported

Type of auditors' report issued on compliance
for major programs:

Unqualified

Any audit findings disclosed that are required
to be reported in accordance with the State of
Texas Single Audit Circular Section .510(a)?

_____ yes X no

Identification of major programs:

Name of State Program or Cluster

- Texas Department of Transportation – Border Colonia Access Program
- Criminal Justice Division – Operation Linebacker State Grant Fund 421
- Texas Department of Criminal Justice – Community Justice Assistance Division
- Texas Juvenile Probation Commission

Webb County, Texas
State Schedule of Findings and Questioned Costs
Year Ended September 30, 2007

Section I - Summary of Auditors' Results (Continued)

State Awards (Continued)

Dollar threshold used to distinguish
between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee? X yes no

Section II - Financial Statement Findings

No matters were reported

Section III – State Award Findings and Questioned Costs

No matters were reported

Webb County, Texas
State Summary Schedule of Prior Audit Findings
Year Ended September 30, 2007

State Award Findings and Questioned Costs

There were no audit findings reported in the prior audit's schedule of findings and questioned costs.



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